380 XIV/392

A Collection of the Acts passed by the Governor general of India in council in the year 1894

A = Govt. of India

S = Law and legislation/ Governor general/ India/ Council Act India/ 1895

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TITLES OF ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN CO

IN THE YEAR 1894.

I. An Act to amend the law for the acquisition of land for public purposes and for Companies.

II. ,, to amend the Indian Ports Act, 1889.

III. ,, to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code.

IV. ,, to repeal certain Obsolete Enactments and to amend certain other Enactments.

V. ,, to amend the Code of Civil Procedure.

VI. ,, to amend the Indian Stamp Act, 1879, with respect to Policies of Sea and Fire Insurance and Sale Certificates.

VII. ,, to amend the Prisoners Act, 1871.

VIII. ,, to amend the law relating to Customs-duties, and for other purposes.

IX. ,, to amend the law relating to Prisons.

X. ,, to amend the Code of Criminal Procedure, 1882.

XI. ,, to amend the Lower Burma Village Act, 1889.

XII. ,, to amend the Articles of War for the Government of Her Majesty's Indian Forces.

XIII. ,, to amend certain enactments relating to the Army.

XIV. ,, to amend the Burma Municipal Act, 1884.

XV. ,, to validate certain certificates granted to engineers of steamships.

XVI. ,, to amend the Indian Tariff Act, 1894.

XVII. ,, to provide for the Imposition and Levy of certain Duties on Cotton Goods.

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THE LAND ACQUISITION ACT, 1894.

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BENGAL SECRETARIAT LIBRARY.

ACT No. I OF 1894

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 2nd February, 1894.)

An Act to amend the law for the acquisition of land for public purposes and for Companies.

WHEREAS it is expedient to amend the law for the acquisition of land needed for public purposes and for Companies and for determining the amount of compensation to be made on account of such acquisition; It is hereby enacted as follows :—

PART I.

PRELIMINARY.

Short title, extent and commencement.

1. (*1*) This Act may be called the Land Acquisition Act, 1894.

(*2*) It extends to the whole of British India; and

(*3*) It shall come into force on the first day of March, 1894.

Repeal.

X of 1870. XVIII of 1884.

2. (*1*) The Land Acquisition Act, 1870, and section 74 of the Punjab Courts Act, 1884, are hereby repealed.

(*2*) But all proceedings commenced, officers appointed or authorised, agreements published and rules made under the said Land Acquisition Act shall, as far as may be, be deemed to have been respectively commenced, appointed or authorised, published and made under this Act.

(*3*) Any enactment or document referring to the said

said Land Acquisition Act or to any enactment thereby repealed shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*a*) the expression "land" includes benefits to arise out of land, and things attached to the earth or permanently fastened to anything attached to the earth:

(*b*) the expression "person interested" includes all persons claiming an interest in compensation to be made on account of the acquisition of land under this Act; and a person shall be deemed to be interested in land if he is interested in an easement affecting the land:

(*c*) the expression "Collector" means the Collector of a district, and includes a Deputy Commissioner and any officer specially appointed by the Local Government to perform the functions of a Collector under this Act:

(*d*) the expression "Court" means a principal Civil Court of original jurisdiction, unless the Local Government has appointed (as it is hereby empowered to do) a special judicial officer within any specified local limits to perform the functions of the Court under this Act:

(*e*) the expression "Company" means a Company registered under the Indian Companies Act, 1882, or under the (English) Companies Acts, 1862 to 1890, or incorporated by an Act of Parliament or of the Governor General in Council, or by Royal Charter or Letters Patent: VI of 1882.

(*f*) the expression "public purpose" includes the

the provision of village-sites in districts in which the Local Government shall have declared by notification in the official Gazette that it is customary for the Government to make such provision: and

(*g*) the following persons shall be deemed persons "entitled to act" as and to the extent hereinafter provided (that is to say)—

trustees for other persons beneficially interested shall be deemed the persons entitled to act with reference to any such case, and that to the same extent as the persons beneficially interested could have acted if free from disability:

a married woman, in cases to which the English law is applicable, shall be deemed the person so entitled to act, and, whether of full age or not, to the same extent as if she were unmarried and of full age; and

the guardians of minors and the committees or managers of lunatics or idiots shall be deemed respectively the persons so entitled to act, to the same extent as the minors, lunatics or idiots themselves, if free from disability, could have acted:

Provided that—

(*i*) no person shall be deemed "entitled to act" whose interest in the subject-matter shall be shown to the satisfaction of the Collector or Court to be adverse to the interest of the person interested for whom he would otherwise be entitled to act;

(*ii*) in every such case the person interested may appear by a next friend, or, in default of his appearance by a next friend, the Collector

lector or Court, as the case may be, shall appoint a guardian for the case to act on his behalf in the conduct thereof;

(*iii*) the provisions of Chapter XXXI of the Code of Civil Procedure shall, *mutatis mutandis*, apply in the case of persons interested appearing before a Collector or Court by a next friend, or by a guardian for the case, in proceedings under this Act; and XIV of 1882.

(*iv*) no person "entitled to act" shall be competent to receive the compensation-money payable to the person for whom he is entitled to act, unless he would have been competent to alienate the land and receive and give a good discharge for the purchase-money on a voluntary sale.

PART II.

ACQUISITION.

Preliminary Investigation.

Publication of preliminary notification and powers of officers thereupon.

4. (*1*) Whenever it appears to the Local Government that land in any locality is likely to be needed for any public purpose, a notification to that effect shall be published in the official Gazette, and the Collector shall cause public notice of the substance of such notification to be given at convenient places in the said locality.

(*2*) Thereupon it shall be lawful for any officer, either generally or specially authorised by such Government in this behalf, and for his servants and workmen,—

to enter upon and survey and take levels of any land in such locality;

to dig or bore into the subsoil;

to do all other acts necessary to ascertain whether the land is adapted for such purpose;

to

to set out the boundaries of the land proposed to be taken and the intended line of the work (if any) proposed to be made thereon;

to mark such levels, boundaries and line by placing marks and cutting trenches;

and, where otherwise the survey cannot be completed and the levels taken and the boundaries and line marked, to cut down and clear away any part of any standing crop, fence or jungle:

Provided that no person shall enter into any building or upon any enclosed court or garden attached to a dwelling-house (unless with the consent of the occupier thereof) without previously giving such occupier at least seven days' notice in writing of his intention to do so.

Payment for damage.

5. The officer so authorised shall at the time of such entry pay or tender payment for all necessary damage to be done as aforesaid, and, in case of dispute as to the sufficiency of the amount so paid or tendered, he shall at once refer the dispute to the decision of the Collector or other chief revenue-officer of the district, and such decision shall be final.

Declaration of intended Acquisition.

Declaration that land is required for a public purpose.

6. (*1*) Subject to the provisions of Part VII of this Act, whenever it appears to the Local Government that any particular land is needed for a public purpose, or for a Company, a declaration shall be made to that effect under the signature of a Secretary to such Government or of some officer duly authorized to certify its orders:

Provided that no such declaration shall be made unless the compensation to be awarded for such property is to be paid by a Company, or wholly or partly out of public revenues or some fund controlled or managed by a local authority.

(*2*) The declaration shall be published in the official Gazette, and shall state the district or other territorial

territorial division in which the land is situate, the purpose for which it is needed, its approximate area, and, where a plan shall have been made of the land, the place where such plan may be inspected.

(*3*) The said declaration shall be conclusive evidence that the land is needed for a public purpose or for a Company, as the case may be; and, after making such declaration, the Local Government may acquire the land in manner hereinafter appearing.

After declaration, Collector to take order for acquisition.

7. Whenever any land shall have been so declared to be needed for a public purpose, or for a Company, the Local Government, or some officer authorized by the Local Government in this behalf, shall direct the Collector to take order for the acquisition of the land.

Land to be marked out, measured and planned.

8. The Collector shall thereupon cause the land (unless it has been already marked out under section 4) to be marked out. He shall also cause it to be measured, and (if no plan has been made thereof) a plan to be made of the same.

Notice to persons interested

9. (*1*) The Collector shall then cause public notice to be given at convenient places on or near the land to be taken, stating that the Government intends to take possession of the land, and that claims to compensation for all interests in such land may be made to him.

(*2*) Such notice shall state the particulars of the land so needed, and shall require all persons interested in the land to appear personally or by agent before the Collector at a time and place therein mentioned (such time not being earlier than fifteen days after the date of publication of the notice), and to state the nature of their respective interests in the land and the amount and particulars of their claims to compensation for such interests, and their objections (if any) to the measurements made under section 8. The Collector may in any case require such statement to be made in writing and signed by the party or his agent.

(*3*) The

(*3*) The Collector shall also serve notice to the same effect on the occupier (if any) of such land and on all such persons known or believed to be interested therein, or to be entitled to act for persons so interested, as reside or have agents authorized to receive service on their behalf, within the revenue district in which the land is situate.

(*4*) In case any person so interested resides elsewhere, and has no such agent, the notice shall be sent to him by post in a letter addressed to him at his last known residence, address or place of business and registered under Part III of the Indian Post Office Act, 1866.

XIV of 1866

Power to require and enforce the making of statements as to names and interests.

10. (*1*) The Collector may also require any such person to make or deliver to him, at a time and place mentioned (such time not being earlier than fifteen days after the date of the requisition), a statement containing, so far as may be practicable, the name of every other person possessing any interest in the land or any part thereof as co-proprietor, sub-proprietor, mortgagee, tenant or otherwise, and of the nature of such interest, and of the rents and profits (if any) received or receivable on account thereof for three years next preceding the date of the statement.

(*2*) Every person required to make or deliver a statement under this section or section 9 shall be deemed to be legally bound to do so within the meaning of sections 175 and 176 of the Indian Penal Code.

XLV of 1860.

Enquiry into Measurements, Value and Claims, and Award by the Collector.

Enquiry and award by Collector.

11. On the day so fixed, or on any other day to which the enquiry has been adjourned, the Collector shall proceed to enquire into the objections (if any) which any person interested has stated pursuant to a notice given under section 9 to the measurements made under section 8, and into the value of the land, and into the respective interests of the persons claiming

ing the compensation, and shall make an award under his hand of—

(*i*) the true area of the land;

(*ii*) the compensation which in his opinion should be allowed for the land; and

(*iii*) the apportionment of the said compensation among all the persons known or believed to be interested in the land, of whom, or of whose claims, he has information, whether or not they have respectively appeared before him.

Award of Collector when to be final.

12. (*1*) Such award shall be filed in the Collector's office and shall, except as hereinafter provided, be final and conclusive evidence, as between the Collector and the persons interested, whether they have respectively appeared before the Collector or not, of the true area and value of the land, and the apportionment of the compensation among the persons interested.

(*2*) The Collector shall give immediate notice of his award to such of the persons interested as are not present personally or by their representatives when the award is made.

Adjournment of enquiry.

13. The Collector may, for any cause he thinks fit, from time to time adjourn the enquiry to a day to be fixed by him.

Power to summon and enforce attendance of witnesses and production of documents.

14. For the purpose of enquiries under this Act the Collector shall have power to summon and enforce the attendance of witnesses, including the parties interested or any of them, and to compel the production of documents by the same means, and (so far as may be) in the same manner, as is provided in the case of a Civil Court under the Code of Civil Procedure. XIV of 1882.

Matters to be considered and neglected.

15. In determining the amount of compensation, the Collector shall be guided by the provisions contained in sections 23 and 24.

Taking

Taking Possession.

Power to take possession.

16. When the Collector has made an award under section 11, he may take possession of the land, which shall thereupon vest absolutely in the Government, free from all encumbrances.

Special powers in cases of urgency.

17. (*1*) In cases of urgency, whenever the Local Government so directs, the Collector, though no such award has been made, may, on the expiration of fifteen days from the publication of the notice mentioned in section 9, sub-section (*1*), take possession of any waste or arable land needed for public purposes or for a Company. Such land shall thereupon vest absolutely in the Government, free from all encumbrances.

(*2*) Whenever, owing to any sudden change in the channel of any navigable river or other unforeseen emergency, it becomes necessary for any Railway Administration to acquire the immediate possession of any land for the maintenance of their traffic or for the purpose of making thereon a river-side or ghat station, or of providing convenient connection with or access to any such station, the Collector may, immediately after the publication of the notice mentioned in sub-section (*1*) and with the previous sanction of the Local Government, enter upon and take possession of such land, which shall thereupon vest absolutely in the Government free from all encumbrances:

Provided that the Collector shall not take possession of any building or part of a building under this sub-section without giving to the occupier thereof at least forty-eight hours' notice of his intention so to do or such longer notice as may be reasonably sufficient to enable such occupier to remove his moveable property from such building without unnecessary inconvenience.

(*3*) In every case under either of the preceding sub-sections the Collector shall at the time of taking possession

possession offer to the persons interested compensation for the standing crops and trees (if any) on such land and for any other damage sustained by them caused by such sudden dispossession and not excepted in section 24; and, in case such offer is not accepted, the value of such crops and trees and the amount of such other damage shall be allowed for in awarding compensation for the land under the provisions herein contained.

PART III.

REFERENCE TO COURT AND PROCEDURE THEREON.

Reference to Court.

18. (*1*) Any person interested who has not accepted the award may, by written application to the Collector, require that the matter be referred by the Collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the persons to whom it is payable, or the apportionment of the compensation among the persons interested.

(*2*) The application shall state the grounds on which objection to the award is taken:

Provided that every such application shall be made,—

(*a*) if the person making it was present or represented before the Collector at the time when he made his award, within six weeks from the date of the Collector's award;

(*b*) in other cases, within six weeks of the receipt of the notice from the Collector under section 12, sub-section (*2*), or within six months from the date of the Collector's award, whichever period shall first expire.

Collector's statement to the Court.

19. (*1*) In making the reference, the Collector shall

shall state, for the information of the Court, in writing under his hand,—

(*a*) the situation and extent of the land, with particulars of any trees, buildings or standing crops thereon;

(*b*) the names of the persons whom he has reason to think interested in such land;

(*c*) the amount awarded for damages and paid or tendered under sections 5 and 17, or either of them, and the amount of compensation awarded under section 11; and,

(*d*) if the objection be to the amount of the compensation, the grounds on which the amount of compensation was determined.

(*2*) To the said statement shall be attached a schedule giving the particulars of the notices served upon, and of the statements in writing made or delivered by, the parties interested respectively.

Service of notice.

20. The Court shall thereupon cause a notice, specifying the day on which the Court will proceed to determine the objection, and directing their appearance before the Court on that day, to be served on the following persons, namely:—

(*a*) the applicant;

(*b*) all persons interested in the objection, except such (if any) of them as have consented without protest to receive payment of the compensation awarded; and,

(*c*) if the objection is in regard to the area of the land or to the amount of the compensation, the Collector.

Restriction on scope of proceedings.

21. The scope of the inquiry in every such proceeding shall be restricted to a consideration of the interests of the persons affected by the objection.

Proceedings to be in open Court.

22. Every such proceeding shall take place in open Court, and all persons entitled to practise in any Civil

Civil Court in the province shall be entitled to appear, plead and act (as the case may be) in such proceeding.

Matters to be considered in determining compensation.

23. (*1*) In determining the amount of compensation to be awarded for land acquired under this Act, the Court shall take into consideration—

first, the market-value of the land at the date of the publication of the declaration relating thereto under section 6;

secondly, the damage sustained by the person interested, by reason of the taking of any standing crops or trees which may be on the land at the time of the Collector's taking possession thereof;

thirdly, the damage (if any) sustained by the person interested, at the time of the Collector's taking possession of the land, by reason of severing such land from his other land;

fourthly, the damage (if any) sustained by the person interested, at the time of the Collector's taking possession of the land, by reason of the acquisition injuriously affecting his other property, moveable or immoveable, in any other manner, or his earnings;

fifthly, if, in consequence of the acquisition of the land by the Collector, the person interested is compelled to change his residence or place of business, the reasonable expenses (if any) incidental to such change; and

sixthly, the damage (if any) *bonâ fide* resulting from diminution of the profits of the land between the time of the publication of the declaration under section 6 and the time of the Collector's taking possession of the land.

(*2*) In

(*2*) In addition to the market-value of the land, as above provided, the Court shall in every case award a sum of fifteen per centum on such market-value, in consideration of the compulsory nature of the acquisition.

Matters to be neglected in determining compensation.

24. But the Court shall not take into consideration—

first, the degree of urgency which has led to the acquisition;

secondly, any disinclination of the person interested to part with the land acquired;

thirdly, any damage sustained by him which, if caused by a private person, would not render such person liable to a suit;

fourthly, any damage which is likely to be caused to the land acquired, after the date of the publication of the declaration under section 6, by or in consequence of the use to which it will be put;

fifthly, any increase to the value of the land acquired likely to accrue from the use to which it will be put when acquired;

sixthly, any increase to the value of the other land of the person interested likely to accrue from the use to which the land acquired will be put; or,

seventhly, any outlay or improvements on, or disposal of, the land acquired, commenced, made or affected without the sanction of the Collector after the date of the publication of the declaration under section 6.

Rules as to amount of compensation.

25. (*1*) When the applicant has made a claim to compensation, pursuant to any notice given under section 9, the amount awarded to him by the Court shall not exceed the amount so claimed or be less than the amount awarded by the Collector under section 11.

(*2*) When

(*2*) When the applicant has refused to make such claim or has omitted without sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded by the Court shall in no case exceed the amount awarded by the Collector.

(*3*) When the applicant has omitted for a sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded to him by the Court shall not be less than, and may exceed, the amount awarded by the Collector.

Form of awards.

26. Every award under this Part shall be in writing signed by the Judge, and shall, specify the amount awarded under clause *first* of sub-section (*1*) of section 23, and also the amounts (if any) respectively awarded under each of the other clauses of the same sub-section, together with the grounds of awarding each of the said amounts.

Costs.

27. (*1*) Every such award shall also state the amount of costs incurred in the proceedings under this Part, and by what persons and in what proportions they are to be paid.

(*2*) When the award of the Collector is not upheld, the costs shall ordinarily be paid by the Collector, unless the Court shall be of opinion that the claim of the applicant was so extravagant or that he was so negligent in putting his case before the Collector that some deduction from his costs should be made or that he should pay a part of the Collector's costs.

Collector may be directed to pay interest on excess compensation.

28. If the sum which, in the opinion of the Court, the Collector ought to have awarded as compensation is in excess of the sum which the Collector did award as compensation, the award of the Court may direct that the Collector shall pay interest on such excess at the rate of six per centum per annum from the date on which he took possession of the land to the date of payment of such excess into Court.

PART IV.

PART IV.

APPORTIONMENT OF COMPENSATION.

Particulars of apportionment to be specified.

29. Where there are several persons interested, if such persons agree in the apportionment of the compensation, the particulars of such apportionment shall be specified in the award, and as between such persons the award shall be conclusive evidence of the correctness of the apportionment.

Dispute as to apportionment.

30. When the amount of compensation has been settled under section 11, if any dispute arises as to the apportionment of the same or any part thereof, or as to the persons to whom the same or any part thereof is payable, the Collector may refer such dispute to the decision of the Court.

PART V.

PAYMENT.

Payment of compensation or deposit of same in Court.

31. (*1*) On making an award under section 11, the Collector shall tender payment of the compensation awarded by him to the persons interested entitled thereto according to the award, and shall pay it to them unless prevented by some one or more of the contingencies mentioned in the next sub-section.

(*2*) If they shall not consent to receive it, or if there be no person competent to alienate the land, or if there be any dispute as to the title to receive the compensation or as to the apportionment of it, the Collector shall deposit the amount of the compensation in the Court to which a reference under section 18 would be submitted:

Provided that any person admitted to be interested may receive such payment under protest as to the sufficiency of the amount:

Provided

Provided also that no person who has received the amount otherwise than under protest shall be entitled to make any application under section 18:

Provided also that nothing herein contained shall affect the liability of any person, who may receive the whole or any part of any compensation awarded under this Act, to pay the same to the person lawfully entitled thereto.

(*3*) Notwithstanding anything in this section, the Collector may, with the sanction of the Local Government, instead of awarding a money compensation in respect of any land, make any arrangement with a person having a limited interest in such land, either by the grant of other lands in exchange, the remission of land-revenue on other lands held under the same title, or in such other way as may be equitable having regard to the interests of the parties concerned.

(*4*) Nothing in the last foregoing sub-section shall be construed to interfere with or limit the power of the Collector to enter into any arrangement with any person interested in the land and competent to contract in respect thereof.

Investment of money deposited in respect of lands belonging to persons incompetent to alienate.

32. (*1*) If any money shall be deposited in Court under sub-section (*2*) of the last preceding section and it appears that the land in respect whereof the same was awarded belonged to any person who had no power to alienate the same, the Court shall—

(*a*) order the money to be invested in the purchase of other lands to be held under the like title and conditions of ownership as the land in respect of which such money shall have been deposited was held, or

(*b*) if such purchase cannot be effected forthwith, then in such Government or other approved securities as the Court shall think fit;

and shall direct the payment of the interest or other proceeds arising from such investment to the person or persons who would for the time being have

have been entitled to the possession of the said land, and such moneys shall remain so deposited and invested until the same be applied—

(*i*) in the purchase of such other lands as aforesaid; or

(*ii*) in payment to any person or persons becoming absolutely entitled thereto.

(*2*) In all cases of moneys deposited to which this section applies the Court shall order the costs of the following matters, including therein all reasonable charges and expenses incident thereto, to be paid by the Collector, namely:—

(*a*) the costs of such investments as aforesaid;

(*b*) the costs of the orders for the payment of the interest or other proceeds of the securities upon which such moneys are for the time being invested, and for the payment out of Court of the principal of such moneys, and of all proceedings relating thereto, except such as may be occasioned by litigation between adverse claimants.

Investment of money deposited in other cases.

33. When any money shall have been deposited in Court under this Act for any cause other than that mentioned in the last preceding section, the Court may, on the application of any party interested or claiming an interest in such money, order the same to be invested in such Government or other approved securities as it may think proper, and may direct the interest or other proceeds of any such investment to be accumulated and paid in such manner as it may consider will give the parties interested therein the same benefit therefrom as they might have had from the land in respect whereof such money shall have been deposited or as near thereto as may be.

Payment of interest.

34. When the amount of such compensation is not paid or deposited on or before taking possession of the land, the Collector shall pay the amount awarded with interest thereon at the rate of six per centum per annum

annum from the time of so taking possession until it shall have been so paid or deposited.

PART VI.

TEMPORARY OCCUPATION OF LAND.

Temporary occupation of waste or arable land. Procedure when difference as to compensation exists.

35. (*1*) Subject to the provisions of Part VII of this Act, whenever it appears to the Local Government that the temporary occupation and use of any waste or arable land are needed for any public purpose, or for a Company, the Local Government may direct the Collector to procure the occupation and use of the same for such term as it shall think fit, not exceeding three years from the commencement of such occupation.

(*2*) The Collector shall thereupon give notice in writing to the persons interested in such land of the purpose for which the same is needed, and shall, for the occupation and use thereof for such term as aforesaid, and for the materials (if any) to be taken therefrom, pay to them such compensation, either in a gross sum of money, or by monthly or other periodical payments, as shall be agreed upon in writing between him and such persons respectively.

(*3*) In case the Collector and the persons interested differ as to the sufficiency of the compensation or apportionment thereof, the Collector shall refer such difference to the decision of the Court.

Power to enter and take possession, and compensation on restoration.

36. (*1*) On payment of such compensation, or on executing such agreement, or on making a reference under section 35,

the Collector may enter upon and take possession of the land, and use or permit the use thereof in accordance with the terms of the said notice.

(*2*) On the expiration of the term, the Collector shall make or tender to the persons interested compensation for the damage (if any) done to the land and

and not provided for by the agreement, and shall restore the land to the persons interested therein:

Provided that, if the land has become permanently unfit to be used for the purpose for which it was used immediately before the commencement of such term, and if the persons interested shall so require, the Local Government shall proceed under this Act to acquire the land as if it was needed permanently for a public purpose or for a Company.

Difference as to condition of land.

37. In case the Collector and persons interested differ as to the condition of the land at the expiration of the term, or as to any matter connected with the said agreement, the Collector shall refer such difference to the decision of the Court.

PART VII.

Acquisition of Land for Companies.

Company may be authorized to enter and survey.

38. (*1*) Subject to such rules as the Governor General of India in Council may from time to time prescribe in this behalf, the Local Government may authorize any officer of any Company desiring to acquire land for its purposes to exercise the powers conferred by section 4.

(*2*) In every such case section 4 shall be construed as if for the words "for such purpose" the words "for the purposes of the Company" were substituted; and section 5 shall be construed as if after the words "the officer" the words "of the Company" were inserted.

Previous consent of Local Government and execution of agreement necessary.

39. The provisions of sections 6 to 37 (both inclusive) shall not be put in force in order to acquire land for any Company, unless with the previous consent of the Local Government, nor unless the Company shall have executed the agreement hereinafter mentioned.

40. (*1*) Such

Previous enquiry.

40. (*1*) Such consent shall not be given unless the Local Government be satisfied, by an enquiry held as hereinafter provided,—

(*a*) that such acquisition is needed for the construction of some work, and

(*b*) that such work is likely to prove useful to the public.

(*2*) Such enquiry shall be held by such officer and at such time and place as the Local Government shall appoint.

(*3*) Such officer may summon and enforce the attendance of witnesses and compel the production of documents by the same means and, as far as possible, in the same manner as is provided by the Code of Civil Procedure in the case of a Civil Court. XIV of 1882.

Agreement with Secretary of State in Council.

41. Such officer shall report to the Local Government the result of the enquiry, and, if the Local Government is satisfied that the proposed acquisition is needed for the construction of a work, and that such work is likely to prove useful to the public, it shall, subject to such rules as the Governor General of India in Council may from time to time prescribe in this behalf, require the Company to enter into an agreement with the Secretary of State for India in Council, providing to the satisfaction of the Local Government for the following matters, namely :—

(*1*) the payment to Government of the cost of the acquisition;

(*2*) the transfer, on such payment, of the land to the Company ;

(*3*) the terms on which the land shall be held by the Company ;

(*4*) the time within which, and the conditions on which, the work shall be executed and maintained ; and

(*5*) the terms on which the public shall be entitled to use the work.

42. Every

Publication of agreement.

42. Every such agreement shall, as soon as may be after its execution, be published in the Gazette of India, and also in the local official Gazette, and shall thereupon (so far as regards the terms on which the public shall be entitled to use the work) have the same effect as if it had formed part of this Act.

Sections 39 to 42 not to apply where Government bound by agreement to provide land for Companies.

43. The provisions of sections 39 to 42, both inclusive, shall not apply, and the corresponding sections of the Land Acquisition Act, 1870, shall be deemed never to have applied, to the acquisition of land for any Railway or other Company, for the purposes of which, under any agreement between such Company and the Secretary of State for India in Council, the Government is, or was, bound to provide land.

X of 1870.

How agreement between Railway Company and Secretary of State may be proved.

44. In the case of the acquisition of land for the purposes of a Railway Company, the existence of such an agreement as is mentioned in section 43 may be proved by the production of a printed copy thereof purporting to be printed by order of Government.

PART VIII.

MISCELLANEOUS.

Service of notices.

45. (*1*) Service of any notice under this Act shall be made by delivering or tendering a copy thereof signed, in the case of a notice under section 4, by the officer therein mentioned, and, in the case of any other notice, by or by order of the Collector or the Judge.

(*2*) Whenever it may be practicable, the service of the notice shall be made on the person therein named.

(*3*) When such person cannot be found, the service may be made on any adult male member of his family

family residing with him ; and, if no such adult male member can be found, the notice may be served by fixing the copy on the outer door of the house in which the person therein named ordinarily dwells or carries on business, or by fixing a copy thereof in some conspicuous place in the office of the officer aforesaid or of the Collector or in the court-house, and also in some conspicuous part of the land to be acquired :

Provided that, if the Collector or Judge shall so direct, a notice may be sent by post, in a letter addressed to the person named therein at his last known residence, address or place of business and registered under Part III of the Indian Post Office Act, 1866, and service of it may be proved by the production of the addressee's receipt. XIV of 1866.

Penalty for obstructing acquisition of land.

46. Whoever wilfully obstructs any person in doing any of the acts authorized by section 4 or section 8, or wilfully fills up, destroys, damages or displaces any trench or mark made under section 4, shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding one month, or to fine not exceeding fifty rupees, or to both.

Magistrate to enforce surrender.

47. If the Collector is opposed or impeded in taking possession under this Act of any land, he shall, if a Magistrate, enforce the surrender of the land to himself, and, if not a Magistrate, he shall apply to a Magistrate or (within the towns of Calcutta, Madras and Bombay) to the Commissioner of Police, and such Magistrate or Commissioner (as the case may be) shall enforce the surrender of the land to the Collector.

Completion of acquisition not compulsory, but compensation to be awarded when not completed.

48. (*1*) Except in the case provided for in section 36, the Government shall be at liberty to withdraw from the acquisition of any land of which possession has not been taken.

(*2*) Whenever the Government withdraws from any such acquisition, the Collector shall determine the amount of compensation due for the damage suffered by the owner in consequence of the notice or of any proceedings thereunder, and shall pay such amount

amount to the person interested, together with all costs reasonably incurred by him in the prosecution of the proceedings under this Act relating to the said land.

(*3*) The provisions of Part III of this Act shall apply, so far as may be, to the determination of the compensation payable under this section.

Acquisition of part of house or building.

49. (*1*) The provisions of this Act shall not be put in force for the purpose of acquiring a part only of any house, manufactory or other building, if the owner desire that the whole of such house, manufactory or building shall be so acquired:

Provided that the owner may, at any time before the Collector has made his award under section 11, by notice in writing, withdraw or modify his expressed desire that the whole of such house, manufactory or building shall be so acquired:

Provided also that, if any question shall arise as to whether any land proposed to be taken under this Act does or not form part of a house, manufactory or building within the meaning of this section, the Collector shall refer the determination of such question to the Court and shall not take possession of such land until after the question has been determined.

In deciding on such a reference the Court shall have regard to the question whether the land proposed to be taken is reasonably required for the full and unimpaired use of the house, manufactory or building.

(*2*) If, in the case of any claim under section 23, sub-section (*1*), *thirdly*, by a person interested, on account of the severing of the land to be acquired from his other land, the Local Government is of opinion that the claim is unreasonable or excessive, it may, at any time before the Collector has made his award, order the acquisition of the whole of the land of which the land first sought to be acquired forms a part.

(*3*) In

(*3*) In the case last hereinbefore provided for, no fresh declaration or other proceedings under sections 6 to 10, both inclusive, shall be necessary; but the Collector shall without delay furnish a copy of the order of the Local Government to the person interested, and shall thereafter proceed to make his award under section 11.

Acquisition of land at cost of a local authority or Company.

50. (*1*) Where the provisions of this Act are put in force for the purpose of acquiring land at the cost of any fund controlled or managed by a local authority or of any Company, the charges of and incidental to such acquisition shall be defrayed from or by such fund or Company.

(*2*) In any proceeding held before a Collector or Court in such cases the local authority or Company concerned may appear and adduce evidence for the purpose of determining the amount of compensation:

Provided that no such local authority or Company shall be entitled to demand a reference under section 18.

Exemption from stamp-duty and fees.

51. No award or agreement made under this Act shall be chargeable with stamp-duty, and no person claiming under any such award or agreement shall be liable to pay any fee for a copy of the same.

Notice in case of suits for anything done in pursuance of Act.

52. No suit or other proceeding shall be commenced or prosecuted against any person for anything done in pursuance of this Act, without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof, nor after tender of sufficient amends.

Code of Civil Procedure to apply to proceedings before Court.

53. Save in so far as they may be inconsistent with anything contained in this Act, the provisions of the Code of Civil Procedure shall apply to all proceedings before the Court under this Act. XIV of 1882.

Appeals in proceedings before Court.

54. Subject to the provisions of the Code of Civil Procedure applicable to appeals from original decrees, an appeal shall lie to the High Court from the award or from any part of the award of the Court in any proceedings under this Act. XIV of 1882.

55. (*1*) The

Power to make rules.

55. (*1*) The Local Government shall have power to make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement, and may from time to time alter and add to the rules so made.

(*2*) The power to make, alter and add to rules under sub-section (*1*) shall be subject to the condition of the rules being made, altered or added to after previous publication.

(*3*) All such rules, alterations and additions shall, when sanctioned by the Governor General in Council, be published in the official Gazette, and shall thereupon have the force of law.

Govt. of India Central Printing Office.—No. 397 L. D.—7-2-94.—5,000.—E. H.

ACT No. II OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 16th February, 1894.)

An Act to amend the Indian Ports Act, 1889.

WHEREAS it is expedient to amend the Indian Ports Act, 1889; It is hereby enacted as follows:— 89.

Amendment of first schedule to Act X, 1889, as regards Balasore Ports.

1. For the word "Ditto," where it occurs against "Balâsore Ports" in the fourth column of Part I (Bengal) of the first schedule to the Act aforesaid, the following shall be substituted, namely:—

"Whenever the vessel enters any one of the ports, except in the case of mail-steamers and coasting-vessels, which shall not be chargeable more than once in thirty days."

[*Price one anna.*]

Govt. of India Central Printing Office.—No. 444 L. D.—5-3-94.—5,820.—E. H.

BENGAL SECRETARIAT LIBRARY.

ACT No. III OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 23rd February, 1894.*)

An Act to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code; It is hereby enacted as follows:—

X of 1882.
XLV of 1860.

Code of Criminal Procedure, 1882.

Act II (amend. Code Proce and Pena ... of 1860.

1. To section 44 of the Code of Criminal Procedure, 1882, the following shall be added, namely:—

Addition to section 44 of Code of Criminal Procedure, 1882.

"Any act committed at any place out of British India, which, if committed in British India, would be punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460, shall be deemed to be an offence for the purposes of this section."

X of 1882.

† 2. In section 45 of the Code of Criminal Procedure, 1882, the following shall be added after clause (*d*) and substituted for the *Explanation*, namely:—

Addition to section 45 of same Code.

"(*e*) the commission of, or intention to commit, at any place out of British India near such village any act, which, if committed in British India, would be an offence punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460.

XLV of 1860.

"In this section—

(*i*) 'village' includes village-lands; and

(*ii*) the

[*Price one anna and nine pies.*]

(*ii*) the expression 'proclaimed offender' includes any person proclaimed as an offender by any Court or authority established or continued by the Governor General in Council in any part of India in respect of any act, which, if committed in British India, would be punishable under any of the following sections of the Indian Penal Code, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460." XLV of 1860.

Amendment of, and addition to, section 54 of same Code.

3. In section 54 of the Code of Criminal Procedure, 1882, the word "and" in clause *fifthly* is repealed, the word "and" shall be added to clause *sixthly*, and the following shall be inserted after clause *sixthly*, namely:— X of 1882.

"*seventhly*, any person who has been concerned in, or against whom a reasonable complaint has been made or credible information has been received or a reasonable suspicion exists of his having been concerned in, any act committed at any place out of British India, which, if committed in British India, would have been punishable as an offence, and for which he is, under any law relating to extradition or under the Fugitive Offenders Act, 1881, or otherwise, liable to be apprehended or detained in custody in British India." 41 & 45 Vict., c. 69.

Addition to Schedule II of same Code.

4. In Schedule II of the Code of Criminal Procedure, 1882, immediately after the entries relating to section 216 of the Indian Penal Code, the following shall be inserted, namely:— X of 1882 XLV of 1860.

Column 1	Column 2.	Column 3	Column 4.	Column 5	Column 6.	Column 7	Column 8.
216A	Harbouring robbers or dacoits.	Ditto .	Ditto .	Ditto .	Ditto .	Rigorous imprisonment for seven years and fine.	Court of Session, Presidency Magistrate or Magistrate of the first class.

Indian

Indian Penal Code.

XLV of 1860.

5. To section 177 of the Indian Penal Code the following shall be added, namely :— Addition to section 177 of Indian Penal Code.

" *Explanation.*—In section 176 and in this section the word 'offence' includes any act committed at any place out of British India, which, if committed in British India, would be punishable under any of the following sections, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460; and the word 'offender' includes any person who is alleged to have been guilty of any such act."

6. To section 203 of the said Code the following shall be added, namely :— Addition to section 203 of same Code.

" *Explanation.*—In sections 201 and 202 and in this section the word 'offence' includes any act committed at any place out of British India, which, if committed in British India, would be punishable under any of the following sections, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460."

XLV of 1860.

7. In section 212 of the Indian Penal Code, immediately before the *Exception* the following shall be inserted, namely :— Addition to section 212 of same Code.

" 'Offence' in this section includes any act committed at any place out of British India, which, if committed in British India, would be punishable under any of the following sections, namely, 302, 304, 382, 392, 393, 394, 395, 396, 397, 398, 399, 402, 435, 436, 449, 450, 457, 458, 459 and 460; and every such act shall, for the purposes of this section, be deemed to be punishable as if the accused person had been guilty of it in British India."

8. After section 216 of the said Code the following shall be inserted, namely :— Addition of new sections after section 216 of same Code.

" 216A. Whoever, knowing or having reason to believe that any persons are about to commit or have recently committed robbery or dacoity, harbours them or Penalty for harbouring robbers or dacoits.

or any of them, with the intention of facilitating the commission of such robbery or dacoity or of screening them or any of them from punishment, shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

"*Explanation.*—For the purposes of this section it is immaterial whether the robbery or dacoity is intended to be committed, or has been committed, within or without British India.

"*Exception.*—This provision does not extend to the case in which the harbour is by the husband or wife of the offender.

Definition of 'harbour' in sections 212, 216 and 216A.

"216B. In sections 212, 216 and 216A the word 'harbour' includes the supplying a person with shelter, food, drink, money, clothes, arms, ammunition or means of conveyance, or the assisting a person in any way to evade apprehension."

Government of India Central Printing Office.—No. 470 L.D.—5-3-94.—3,000.—E. H.

ACT No. IV OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 23rd February, 1894.*)

An Act to repeal certain obsolete Enactments and to amend certain other Enactments.

WHEREAS it is expedient that certain enactments specified in the first schedule to this Act which are spent, or have ceased to be in force otherwise than by express specific repeal, or have by lapse of time or otherwise become unnecessary, should be expressly and specifically repealed ;

And whereas it is also expedient that certain formal amendments should be made in the enactments specified in the second schedule to this Act ;

It is hereby enacted as follows :—

Title, extent and commencement.

1. (*1*) This Act may be called the Repealing and Amending Act, 1894.

(*2*) It extends to the whole of the territories administered by the Governor of Bombay in Council; and

(*3*) It shall come into force at once.

Enactments in schedules repealed and amended respectively.

2. (*1*) The enactments specified in the first schedule are hereby repealed to the extent mentioned in the fourth column thereof.

(*2*) The enactments specified in the second schedule shall be modified to the extent and in the manner mentioned in the fourth column thereof.

Savings.

3. The repeal by this Act of any enactment shall not affect any Statute, Act or Regulation in which such enactment has been applied, incorporated or referred to ;

and

[*Price two annas.*]

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognized or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment provide or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

1	2	3	4
Year.	No.	Subject or title.	Extent of repeal.
		Part I.—Regulations of the Bombay Code.	
1827	V	Acknowledgment of debts; interest; mortgages.	Appendix B.
„	XII	Police . . .	Appendix E.
„	XIII	Criminal Courts .	Appendices A, B, D, E, F, G, H, I, J, K, L, M and N.
„	XX	Customs and Duties .	So much as has not been repealed.

THE FIRST SCHEDULE—*contd.*

1	2	3	4
Year.	No.	Subject or title.	Extent of repeal.
		Part I.—Regulations of the Bombay Code—concld.	
1827	XXI	Duty on Opium and Spirits.	So much as has not been repealed.
„	XXIX	Dekkhan and Khandesh.	In section 2, clause first, *the words and figures* with the exception of Regulation XVIII and of any enactments relating to stamps.
1834	I	Deputy Agent for Sardars in Dekkhan.	In the title, *the words and figures* and for rescinding Regulation V of 1828 which defines the duties and jurisdiction of that office. In the preamble, *the words* to have effect from the date of promulgation.
		Part II.—Rules, Ordinances and Regulations relating to the Town and Island of Bombay.	
1825	II	Repealing in part Rule, Ordinance and Regulation I of 1812.	The whole.
1827	I	Repealing in part Rule, Ordinance and Regulation I of 1814.	The whole.
1828	I	Preventing goods from being left on quays.	The whole.
1834	I	Repealing in part Rule, Ordinance and Regulation II of 1827.	So much as has not been repealed.

THE FIRST SCHEDULE—*concld.*

1	2	3	4
Year.	No.	Subject or title.	Extent of repeal.
		Part III.—Acts of the Governor General in Council.	
1836	VII	Authority of certain Regulations.	So much as has not been repealed.
1852	XI	Titles to rent-free estates.	In the preamble, *the words and figures* and incapable of being justly disposed of under the rules for the determination of titles and the rules of procedure contained in Chapters IX and X of Regulation XVII of 1827 of the Bombay Code and their supplements. So much of section 1 as has not been repealed. In section 2, *the words* the said.
1874	XV	Laws Local Extent Act, 1874.	Section 8, clause (*i*).
1875	VI	Loan to Sir Jamsetjee Jeejeebhoy.	The whole.
1876	X	Bombay Revenue Jurisdiction Act, 1876.	In the preamble, *the words and figures* and to provide for the recovery by the Local Government of advances made for purposes other than those specified in section three of the Land Improvement Act, 1871.
1877	XIV	Broach and Kaira Incumbered Estates Act, 1877.	In section 39, *the word* And *where it first occurs, and the word* further. In section 41, clause (*b*), *the words* the said.
1878	I	Opium Act, 1878 .	The third paragraph of section 2.
1884	XI	Sindh Incumbered Estates Act, 1884.	Section 8. Section 9.

THE SECOND SCHEDULE.

ENACTMENTS AMENDED.

1	2	3	4
Year.	No.	Subject or title.	Amendment.
		Part I.—Regulation of the Bombay Code.	
1830	XIII	Jurisdiction of Jagirdars, etc.	In section 3, clause third, *after* open to *insert* appeal to.
		Part II.—Act of the Governor General in Council.	
1839	XX	Levy of haqqs, etc. .	In section 3, *for* shall be punishable as for an undue exaction under Regulation XVII of 1827, section XVI, of the Bombay Code, notwithstanding the offender be not a Revenue Officer of Government *read* shall, whether he is or is not a Revenue Officer of Government, be punishable with imprisonment for a term which may extend to seven years, and shall also be liable to fine not exceeding ten times the amount of the sum so levied.

Government of India Central Printing Office.—No. 471 L. D.—5-3-94.—4,500.—E. H.

ACT No. V OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 2nd March, 1894.)

An Act to amend the Code of Civil Procedure.

XIV of 1882. WHEREAS it is expedient to amend the Code of Civil Procedure; It is hereby enacted as follows:—

Title and commencement.

1. (*1*) This Act may be called the Civil Procedure Code Amendment Act, 1894; and

(*2*) It shall come into force at once.

XIV of 1882

Addition of new section after section 310 of Code.

2. After section 310 of the Code of Civil Procedure the following shall be inserted, namely:—

Application by judgment-debtor to set aside sale on deposit of debt.

"310A. Any person whose immoveable property has been sold under this Chapter may at any time within thirty days from the date of sale apply to have the sale set aside on his depositing in Court—

(*a*) for payment to the purchaser, a sum equal to five per centum of the purchase-money, and

(*b*) for payment to the decree-holder, the amount specified in the proclamation of sale as that for the recovery of which the sale was ordered, less any amount which may, since the date of such proclamation of sale, have been received by the decree-holder.

"If such deposit is made within the thirty days, the Court shall pass an order setting aside the sale:

"Provided that, if a person applies under the next following section to set aside the sale of his immoveable property, he shall not be entitled to make an application under this section.

"Nothing

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"Nothing in this section shall be construed to relieve the judgment-debtor from any liability he may be under in respect of costs and interest not covered by the proclamation of sale."

Amendment of section 315 of Code

3. In section 315 of the Code of Civil Procedure XIV of 1882. the figures and letter "310A" shall be inserted after the word "section" and before the figures "312".

Govt. of India Central Printing Office,—No. 502 L. D.—0-3-94,—9,000.—E. H.

ACT No. VI OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 8th March, 1894.)

An Act to amend the Indian Stamp Act, 1879, with respect to Policies of Sea and Fire Insurance and Sale-Certificates.

WHEREAS it is expedient to amend the Indian Stamp Act, 1879, with respect to policies of sea and fire insurance and sale-certificates; It is hereby enacted as follows:—

1 of 1879

Policies of Sea and Fire Insurance.

1 of 1879.

1. To clause (*15*) of section 3 of the Indian Stamp Act, 1879, as amended by section 1 of Act I of 1888, the following shall be added, namely:—

Addition to definition of "policy of insurance" in section 3, clause (*15*), respecting sea-insurance.

"It includes also a policy of sea-insurance, such a policy (*a*) meaning any insurance made upon any ship or vessel, or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in or relating to, any ship or vessel, and (*b*) including any insurance of goods, merchandise or property for any transit which includes not only a sea risk but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance:

and where any person, in consideration of any sum of money paid or to be paid for additional freight

or

[*Price one anna and nine pies.*]

or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance."

Insertion of new section between sections 7 and 8, respecting sea-insurance.

2. Between section 7 and section 8 of the said Act the following section shall be inserted, namely:—

Policies of sea-insurance.

"7A. (*1*) No contract for sea-insurance (other than such insurance as is referred to in section 55 of the Merchant Shipping Act Amendment Act, 1862,) shall be valid unless the same is expressed in a policy of sea-insurance. 25 & 26 Vict., c. 63.

"(*2*) No policy of sea-insurance made for time shall be made for any time exceeding twelve months.

"(*3*) No policy of sea-insurance shall be valid unless it specifies the particular risk or adventure, or the time, for which it is made, the names of the subscribers or underwriters, and the amount or amounts insured.

"(*4*) Where any sea-insurance is made for or upon a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time."

Amendment of Schedule I, respecting sea-insurance.

3. For division (*a*) of article 49 of Schedule I of the said Act, as amended by section 2 of Act I of 1888, relating to sea-insurance, the following shall be substituted, namely:—

(*a*) In

	Description of Instrument.	Proper Stamp-duty.
		Rs A. P.
49. POLICY OF INSURANCE.	(*a*) In the case of sea-insurance—	
	(1) for or upon any voyage—	
	(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy	0 1 0
	(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy	0 2 0
	(2) for time—	
	(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—	
	where the insurance shall be made for any time not exceeding six months .	0 2 0
	where the insurance shall be made for any time exceeding six months and not exceeding twelve months	0 4 0

Amendment of, and addition to, article 49, Schedule I respecting sea and fire re-insurances.

4. (*1*) In division (*c*) of article 49 of Schedule I of the said Act, as amended by section 2 of Act I of 1888, the following shall be added after the words "In the case of any other insurance," namely, "except such a re-assurance as is described in division (*d*) of this article—".

(*2*) After division (*c*) of article 49 of Schedule I of the said Act, amended as aforesaid, the following division shall be added, namely :—

(*d*) In

	DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
		Rs. A. P.
49. POLICY OF INSURANCE—*concld.*	(*d*) In the case of a re-insurance, by an Insurance Company which has granted a policy of sea-insurance or a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby	1 0 0

Sale-certificates.

Inapplicability of section 24 to sale-certificates.

5. Section 24 of the said Act shall be held not to apply and never to have applied to any such certificate of sale as is mentioned in article 16 of Schedule I of that Act:

Provided that nothing in this section shall be deemed to affect any decree or order made by any Court or Revenue-officer before the commencement of this Act.

Amendment of Schedule I, respecting sale-certificates.

6. In the third column of Schedule I of the said Act, after the words "the purchase-money" against article 16, the word "only" shall be added.

Government of India Central Printing Office—No 636 L. D.—17-3-94.—4,500.—E. H.

BENGAL SECRETARIAT LIBRARY.

ACT No. VII OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 8th March, 1894.)

An Act to amend the Prisoners Act, 1871.

WHEREAS it is expedient to amend the Prisoners Act, 1871; It is hereby enacted as follows:—

V of 1871.

Addition to section 1, Act V, 1871.

1. To section 1 of the said Act the following shall be added, namely:—

"Any reference in Part III or Part V of this Act to a prison or jail, or to imprisonment or confinement, may be read as referring to a reformatory or reformatory school or to confinement therein."

Repeal of section 9, Act V, 1871.

2. Section 9 of the said Act is hereby repealed.

Amendment of section 14, Act V, 1871.

3. In section 14 of the said Act, for the words "or in pursuance of a warrant of any Court established in Calcutta, Madras or Bombay under the Presidency Small Cause Courts Act, 1882," the following shall be substituted, namely:—

"or in pursuance of a warrant of any Civil Court established in Calcutta, Madras or Bombay under any law for the time being in force."

Amendment of, and addition to, section 16, Act V, 1871.

4. (*1*) In section 16 of the said Act, for the words "acting under the authority" the words "acting, whether within or without British India, under the general or special authority" shall be substituted.

(*2*) To the same section the following shall be added, namely:—

"or, with the previous sanction of the Governor General in Council in each case, to any sentence or order or warrant for the detention of any person passed

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The Prisoners Act (1871) Amendment Act, 1894 (VII of 1894).	The whole Act is repealed.	.....		Act III of 1900 section 53.

passed or issued by any Court or tribunal of any Native Prince or State under the suzerainty of Her Majesty:

"Where a Court or tribunal of such a Native Prince or State has passed a sentence which cannot be executed without the concurrence of an officer of the British Government, and such sentence has been judicially considered on the merits and confirmed by any such officer specially authorised by name or by office in that behalf, such sentence, and any order or warrant issued in pursuance thereof, shall be deemed to be the sentence, order or warrant of a Court or tribunal acting under the authority of the Governor General in Council."

Amendment of, and addition to, section 19, Act V, 1871.

5. (*1*) For the first fifty-one words of section 19 of the said Act the following shall be substituted, namely:—

"The Governor General in Council or the Local Government may authorise the reception, detention or imprisonment in any place in British India, or in any place under such Government, as the case may be, for the period specified in their respective sentences, of persons sentenced within the territories of any Native Prince or State under the suzerainty of Her Majesty to imprisonment or transportation for any of the following offences:",

(*2*) In the same section, after the words "theft of cattle" the following shall be inserted, namely:—

"or for any other act (referred to in this section as an offence) which would, if done in British India, have constituted an offence against any of the sections of the Indian Penal Code mentioned in the schedule to the Foreign Jurisdiction and Extradition Act, 1879." XLV of 1860. XXI of 1879.

(*3*) For the proviso to the same section the following shall be substituted, namely:—

"Provided that such sentences have been pronounced after trial before a tribunal of which the presiding Judge, or, if the Court consisted of more than one

Judge,

Judge, at least one of such Judges, was an officer of the British Government authorised to act as such Judge by the Native Prince or State or by the Governor General in Council."

Substitution of new section for section 30, Act V, 1871.

6. For section 30 of the said Act the following shall be substituted, namely :—

Removal from one jail to another in territories under same Local Government.

"30. When any person is, or has been, sentenced to imprisonment or transportation by any Court, or in default of giving security for keeping the peace or maintaining good behaviour has been committed to, or is detained in, prison under section 123 of the Code of Criminal Procedure, 1882, the Local Government, or (subject to its orders and under its control) the Inspector General of Prisons may order his removal during the period for which he has been sentenced to imprisonment or transportation or the security has been ordered to be given, as the case may be, from the jail or place in which he is confined to any other jail or place of confinement within the territories subject to the same Local Government."

X of 1882.

Substitution of new section for section 32, Act V, 1871.

7. For section 32 of the said Act the following shall be substituted, namely :—

Removal of prisoners from territories under one Local Government to territories under another.

"32. When any person is, or has been, sentenced to imprisonment or transportation by any Court, or, in default of giving security for maintaining good behaviour, has been committed to, or is detained in, prison under section 123 of the Code of Criminal Procedure, 1882, the Governor General in Council may order his removal during the period for which he has been sentenced to imprisonment or transportation or the security has been ordered to be given, as the case may be, from the jail or place in which he is confined to any other jail or place of confinement in British India."

X of 1882.

G. I. C. P. O.—No. 537 L. D.—17-8-94.—4,500.—E. H.

THE INDIAN TARIFF ACT, 1894.

CONTENTS.

SECTIONS.

1. Title, extent and commencement.
2. Repeal.
3. Duties specified in schedules to be levied.
4. Export of pepper from Cochin.
5. Duties on goods crossing certain frontiers.
6. Amendment of Act XVI, 1863, section 1.
7. Duty on salt, opium and spirit, when protected by a certificate.
8. Application of certain provisions as to duties and goods.
9. Power to cancel notifications.
10. When contracts have been entered into, amount of increased or decreased duty to be added or deducted.
11. Amendment of Act VIII of 1878, section 23.

SCHEDULE I.—ACTS REPEALED.
SCHEDULES II, III AND IV.—IMPORT TARIFF.
SCHEDULE V.—EXPORT TARIFF.

[*Price six annas*]

BENGAL SECRETARIAT LIBRARY

ACT No. VIII OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 10th March, 1894.)

An Act to amend the law relating to Customs-duties, and for other purposes.

WHEREAS it is expedient to amend the law relating to the duties of customs on goods imported and exported by sea, and to provide for the levy of duties on goods crossing the frontier of certain Foreign European Settlements in India and of the territories of certain Native Chiefs; It is hereby enacted as follows:—

Title, extent and commencement.

1. (*1*) This Act may be called the Indian Tariff Act, 1894.

(*2*) It extends to the whole of British India except Aden and Perim; and

(*3*) It shall come into force at once.

Repeal.

2. (*1*) The Acts mentioned in the first schedule are repealed to the extent specified therein.

(*2*) But all notifications published, and rules and orders made, under any of those Acts, and in force immediately before the commencement of this Act, shall, so far as they are consistent herewith, be deemed to have been respectively published and made under this Act: and

XVI of 1875. XI of 1892.

(*3*) All references made to the Indian Tariff Act, 1875, and the Indian Tariff Act, 1882, in Acts or Regulations passed before the commencement of this Act, shall be deemed to be made to this Act.

(*4*) Nothing in this Act shall authorize the levy of duties of customs on any article carried from one customs-port in British India to another such port, except salt, opium and spirit.

3. There

Duties specified in schedules to be levied.

3. There shall be levied and collected, in every port to which this Act applies, the duties specified in the second, third, fourth and fifth schedules.

Export of pepper from Cochin.

4. On all pepper exported by sea from the port of Cochin there shall be levied such duty not exceeding nine rupees per khandi as the Governor of Fort Saint George in Council may determine; and at the close of each year, or as soon thereafter as may be convenient, the Customs-Collector at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort Saint George in Council may direct.

Duties on goods crossing certain frontiers.

5. (*1*) Duties of customs shall be levied at the rates respectively prescribed in the second, third and fourth schedules on goods passing by land out of, and in the fifth schedule on goods passing by land into,—

(*a*) Foreign European Settlements in India;

(*b*) any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

(*2*) Subject to the control of the Governor General in Council, the Governor of Fort Saint George in Council and the Governor of Bombay in Council may, by notification in the local official Gazette, respectively, declare that the territory of any Native Chief situate within, or bordering on, the territories respectively administered by such Governors, but not subject to the jurisdiction of the Courts and Civil authorities of such territories, shall be deemed, for the purposes of this section, to be foreign territory.

(*3*) The Governor General in Council may, by notification in the Gazette of India, declare that the territory of any other Native Chief shall be deemed, for the purposes of this section, to be foreign territory.

Amendment of Act XVI, 1863, section 1.

6. In Act No. XVI of 1863, section 1, for the words "calculated at ten" the words "not exceeding five" shall be substituted.

7. (*1*) Salt

Duty on salt, opium and spirit, when protected by a certificate.

7. (*1*) Salt, opium and spirit imported from any port in British India, and protected by the certificate of an officer empowered in that behalf by the Governor General in Council or the Local Government, are chargeable with only the amount, if any, by which the duty leviable thereon under the third schedule exceeds the duty shown by such certificate to have been already paid in respect thereof.

(*2*) The amount, if any, paid to the Government as the price of such salt or opium is not duty within the meaninn of this section.

(*3*) Nothing in this section applies to spirit which is exported under bond for excise-duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs Act, 1878.

VIII of 1878

Application of certain provisions as to duties and goods.

8. So far as regards the Presidency of Fort Saint George, the unrepealed provisions of Act No. VI of 1844, and, so far as regards the Presidency of Bombay, the unrepealed provisions of Act No. XXIX of 1857, relating to the levy of duties and to dutiable goods, shall, *mutatis mutandis*, apply to duties levied and goods liable to duty under or by virtue of section 5, sub-section (*1*), clause (*b*).

Power to cancel notifications.

9. All notifications published under this Act may be cancelled by the authority publishing the same.

When contracts have been entered into, amount of increased or decreased duty to be added or deducted

10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

(*a*) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, is paid, the seller may add so much to the contract price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(*b*) if such

VIII of 1894.

2. After section 8 of the Indian Tariff Act, 1894, the following section shall be added, namely:— Addition of new section 8A after section 8, Act VIII, 1894.

"8A. (*1*) Where any country, dependency or colony pays or bestows, directly or indirectly, any bounty or grant upon the exportation therefrom of any article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. Additional import-duty on bounty fed articles.

"(*2*) The net amount of any such bounty or grant as aforesaid shall be, from time to time, ascertained, determined and declared by the Governor General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (*1*)."

Act not to apply in certain cases.

3. This Act shall not apply to any imported article the bill of lading for which was signed and given before the commencement of this Act.

Enactments affected.	Repeals.	Amendments.	Repealing or Amending Acts.
Indian Tariff, 1894 (Act VII of 1894).	.....	*Section 8A.*—After this section, as amended by Act XIV of 1899, the following section is added, namely:—	†Act VIII of 1902, section 2.
		"8B. (*1*) Where the rate of duty or other taxation imposed in any country, dependency or colony upon sugar not produced therein exceeds the rate of duty or other taxation imposed upon sugar produced therein by more than the equivalent of six francs per one hundred kilogrammes in the case of refined sugar or five francs and fifty centimes per one hundred kilogrammes in the case of other sugar, then, upon the importation of any sugar from such country, dependency or colony into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose, in addition to any other duty or taxation imposed under this Act or any other law for the time being in force, a special duty not exceeding one moiety of such excess. Special import-duty on sugar in certain cases.	
		(*2*) The Governor General in Council may, from time to time, by general or special order, declare, for the purposes of sub-section (*1*),—	
		(*a*) what articles or substances containing any saccharine matter shall be deemed to be 'sugar' and what kinds of sugar shall be deemed to be 'refined sugar' or 'other sugar', respectively; and	

		(*b*) what sums in the currency of British India shall be deemed to be the equivalent of 'francs' and 'centimes', respectively.	
		(*3*) The amount of the excess referred to in sub-section (*1*) shall be from time to time ascertained, determined and declared by the Governor General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of sugar and for the assessment and collection of any special duty imposed upon the importation thereof under sub-section (*1*)."	

(*b*) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract-price as will be equivalent to the decrease of duty, or remitted duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

Amendment of Act VIII of 1878, section 23.

11. In the second paragraph of section 23 of the Sea Customs Act, 1878, the words "with the previous sanction of the Governor General in Council" shall be inserted after the word "may". VIII of 1878.

SCHEDULE I.—(ACTS REPEALED.)

Number and year.	Title.	Extent of repeal.
	Acts of the Governor General in Council.	
XI of 1882	Indian Tariff Act, 1882	So much as has not been repealed.
II of 1887	An Act to amend the Sea Customs Act, 1878, the Excise Act, 1881, and the Indian Tariff Act, 1882.	Section 8.
II of 1888	An Act to provide for the levy of a customs-duty on Petroleum.	Section 1.
VIII of 1889	An Act to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882.	Sections 3, 4 and 5.
XII of 1890	An Act to amend the Indian Tariff Act, 1882.	The whole.
I of 1892	An Act to amend the Indian Tariff Act, 1882.	Ditto.
IX of 1893	An Act to amend the Indian Tariff Act, 1882, as amended by subsequent Acts.	Ditto.

THE INDIAN TARIFF ACT, VIII OF 1894.

Amendments.	Repeal.	Amending Act
SCHEDULES II TO V. For these schedules, both inclusive, substitute the following:—	.....	India Act XV of 1894.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores,

including also any articles, other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be "ammunition" or "military stores" for the purposes of this Act.

Names of Articles.	Duty. Rs.	A.
1. Firearms other than pistols, including gas and air guns and rifles, for each	50	0
2. Barrels for the same, whether single or double, for each ...	30	0
3. Pistols, for each	15	0
4. Barrels for the same, whether single or double, for each ...	10	0
5. Springs used for firearms, including gas and air guns and rifles, for each	8	0
6. Gunstocks, sights, blocks and rollers, for each	5	0
7. Revolver-breeches, for each cartridge they will carry ...	2	8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1	8
9. Machines for making, loading, or closing cartridges, for each	10	0
10. Machines for capping cartridges, for each	2	8

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely:—

(*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform;

(*b*) a sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;

(*c*) swords and revolvers which are certified by the Inspector-General of Police to be part of the ordinary equipment of members of the police force under his charge;

(*d*) swords forming part of the equipment of native commissioned officers of Her Majesty's Army;

(*e*) swords for presentation as army or volunteer prizes;

(*f*) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;

(*g*) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of ten per cent. *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Names of Articles.	Tarif valuation. Rs.	A.	Rate of duty.
11. Gunpowder, common, per lb	0	5	10 per cent.
,, sporting	1	0	
12. All other sorts of arms, ammunition, and military stores.	*ad valorem.*		

ACT No. XXVIII OF 1933.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 23rd December, 1933.)

An Act further to amend the Indian Tariff Act, 1894, the Indian Finance Act, 1931, and the Sea Customs Act, 1878, for certain purposes.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, the Indian Finance Act, 1931, and the Sea Customs Act, 1878, for the purposes hereinafter appearing; It is hereby enacted as follows:—

VIII of 1894.
VIII of 1878.

1. This Act may be called the Indian Tariff (Second Amendment) Act, 1933. Short title.

2. (*1*) After Item No. 40A of the Second Schedule to the Indian Tariff Act, 1894, the following item shall be inserted, namely:— Amendment of the Second Schedule, Act VIII of 1894.

VIII of 1894.

"40B	MINERAL OIL, not included in Item No. 40 or Item No. 40A, which is suitable for use as an illuminant in wick lamps.	Imperial gallon.	Two annas and three pies."

(*2*) In sub-item (2) of Item No. 41 of the said Schedule, after the word "thermometer," the words "is not suitable for use as an illuminant in wick lamps," shall be inserted.

3. After Item No. 40A of the Second Schedule to the Indian Finance Act, 1931, the following item shall be inserted, namely:— Amendment of the Second Schedule to the Indian Finance Act, 1931.

"40B	MINERAL OIL included in Item No. 40B.	Nine pies per Imperial gallon."	

THE INDIAN TARIFF, 1894.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores, including, in addition to the articles specifically mentioned in this Schedule,

(*a*) all articles which are either "arms" or "ammunition" within the meaning of the Indian Arms Act, and XI of 1878.

(*b*) any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be "Military Stores" for the purposes of this Act.

Names of articles.	Duty. ₹	a.
1. Firearms other than pistols, for each	50	0
2. Barrels for the same, whether single or double, for each	30	0
3. Pistols, for each	15	0
4. Barrels for the same, whether single or double, for each	10	0
5. Springs used for firearms, for each	8	0
6. Gunstocks, sights, blocks and rollers, for each	5	0
7. Revolver-breeches, for each cartridge they will carry	2	8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1	8
9. Machines for making or loading or closing cartridges, for each	10	0
10. Machines for capping cartridges, for each	2	0

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm, falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely:—

(*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military or police uniform;

(*b*) a sword, a revolver or a pair of pistols when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;

(*c*) swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;

(*d*) swords

(*d*) swords forming part of the equipment of Native commissioned officers of Her Majesty's Army;

(*e*) swords for presentation as army or volunteer prizes;

(*f*) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India, which may be maintained and organised for Imperial Service;

(*g*) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of 10 per cent. *ad valorem* shall be levied upon any of the articles mentioned in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per centum *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

	Tariff valuation.	Rate of duty.
	₹ a.	
11. Gunpowder, common, per lb	0 5	10 per cent.
,, sporting, ,,	1 0	
12. All other sorts of arms, ammunition, and military stores.	*ad valorem.*	

SCHEDULE III.—(IMPORT TARIFF.)

LIQUORS, OPIUM, SALT AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
			₹ a.
1	LIQUORS—		
	Ale, beer and porter . .	Imperial gallon or six quart bottles.	0 1
	Cider and other fermented liquors.		

Liqueurs

SCHEDULE III.—(IMPORT TARIFF.)

Liquors, Opium, Salt and Salted Fish.

No.	Names of Articles.	Per.	Rate of duty.
1	LIQUORS—		Rs. A.
	Ale, beer and porter	Imperial gallon or six quart bottles.	0 1
	Cider and other fermented liquors ...		
	Liqueurs	Ditto	6 0
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption.	*ad valorem* ...	Five per cent.
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent. of spirit of the strength of London proof.		
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	WINES—		
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or six quart bottles.	2 8
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	Ditto	1 0
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2	OPIUM, not covered by a Government pass.	seer of 80 tolas	24 0
3	SALT	Indian maund of 82⅔lb. avoirdupois weight.	The rate at which excise-duty is for the time being leviable on salt manufactured in the place where the import takes place.
4	SALTED FISH, wet or dry	Indian maund of 82⅔lb avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas, as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.

All

SCHEDULE III.—(IMPORT TARIFF)—*concld.*

LIQUORS, OPIUM, SALT AND SALTED FISH—*concld.*

No.	Names of Articles.	Per	Rate of duty.
1	LIQUORS—*concld.* Wines— All other sorts of wines containing more than 42 per cent. of proof spirit.	Imperial gallon or six quart bottles.	*R* *a.* 6 0
2	OPIUM, not covered by a Government pass.	ser of 80 tolas .	24 0
3	SALT	Indian maund of 82⅔lb avoirdupois weight.	The rate at which excise-duty is for the time being leviable on salt manufactured in the place where the import takes place.
4	SALTED fish, wet or dry .	„	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, from time to tim eprescribe.

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink.		*R* *a.*	
1	COFFEE	cwt.	65 0	Five per cent.
2	FRUITS AND VEGETABLES—			
	Almonds without shell . .	„	40 0	„
	„ in the shell . .	„	13 0	„
	Cashew or cajoo kernels . .	„	12 0	„
	Cocoanuts	thousand	40 0	„
	„ kernel (khopra) . .	cwt.	9 0	„
	Currants, European . . .	„	35 0	„
	„ Persian . . .	„	12 0	„
	Dates, dry, in bags . . .	„	5 0	„
	„ wet „ . . .	„	4 0	„
	„ „ in pots and boxes .	„	8 0	„

Figs

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink—contd.		*R a.*	
	FRUITS AND VEGETABLES—*contd.*			
2	Figs, European	cwt.	42 0	Five per cent.
	,, Persian, dried	,,	6 8	,,
	Garlic	,,	5 0	,,
	Pistachio nuts	,,	25 0	,,
	Prunes, Bussora (álu-Bokhara)	,,	10 0	,,
	Raisins, black, Persian Gulf, Red Sea and Kishmish.	,,	12 0	,,
	,, Munakka, Persian Gulf and Red Sea.	,,	10 0	,,
	,, Malaga and bloom	lb	0 10	,,
	,, Other sorts	...	*ad valorem*	,,
	Walnuts	cwt.	6 0	,,
	All other sorts, except fresh fruits and vegetables not separately enumerated, which are free.	...	*ad valorem*	,,
3	PROVISIONS, OILMAN'S STORES AND GROCERIES—			
	Bacon in cans, jowls and cheeks	lb	0 12	,,
	Beef and Pork	tierce of 3 cwt.	75 0	,,
		barrel of 2 cwt.	50 0	,,
	Biche de mer	cwt.	50 0	,,
	Butter	lb	1 0	,,
	Cheese	,,	0 12	,,
	China preserves	box of six jars.	8 0	,,
	Fish-maws	cwt.	100 0	,,
	Flour	barrel or sack of 200lb.	20 0	,,
	Ghi	cwt.	40 0	,,
	Groceries not otherwise described	...	*ad valorem*	,,
	Pork hams	lb	0 12	,,
	Sago	cwt.	10 0	,,
	Shark-fins	,,	30 0	,,
	Singally and Sozille	,,	15 0	,,
	Tapioca	,,	12 0	,,
	Vinegar, European, in wood	Imperial gallon.	1 0	,,
	,, Persian	,,	1 0	,,
	,, Country	,,	0 6	,,
	All other sorts of Provisions, Oilman's Stores and Groceries.	...	*ad valorem*	,,
4	SPICES—			
	Aniseed, star	cwt.	25 0	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation. R a.	Duty.
	Articles of Food and Drink—concld.			
4	SPICES—(*contd.*)			
	Betelnuts—Goa	cwt.	14 0	Five per cent.
	„ —in the husk	thousand	2 0	„
	„ —white, srivarddhan	cwt.	28 0	„
	„ all other sorts	„	7 0	„
	Cardamoms, other than bastard	„	250 0	„
	Chillies, dry	„	9 0	„
	Cloves	„	20 0	„
	„ stems and heads	„	5 0	„
	„ in seeds, narlavang	„	8 0	„
	Ginger, dry	„	20 0	„
	Mace	lb	1 8	„
	Nutmegs	„	1 0	„
	„ in shell	„	0 10	„
	Pepper, black and long	cwt.	16 0	„
	„ white	„	35 0	„
	All other sorts of spices	...	*ad valorem*	„
5	SUGAR, China, candy	cwt.	20 0	„
	„ loaf	„	23 0	„
	„ crystallised beet	„	14 0	„
	„ all other sorts, including saccharine produce of all kinds and confectionery	...	*ad valorem*	„
6	TEA, black	lb	0 10	„
	„ green	„	1 4	„
	Chemicals, Drugs, Medicines and Narcotics and Dyeing and Tanning Materials.			
7	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	lb	0 2	„
	Alkali, country (sajji-khár)	cwt.	2 0	„
	Alum	„	5 0	„
	Arsenic	„	25 0	„
	„ China mansil	„	16 0	„
	Bicarbonate of soda	„	7 0	„
	Copperas, green	„	3 0	„
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions.	...	*ad valorem*	„
	Sal ammoniac	cwt.	30 0	„
	Sulphur (brimstone), flour	„	5 8	„
	„ („) roll	„	5 0	„
	„ („) rough	„	4 0	„
	All other sorts of chemical products and preparations.	...	*ad valorem*	„

DRUGS

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics and Dyeing and Tanning Materials—contd.		*R a.*	
8	DRUGS, MEDICINES AND NARCOTICS—			
	Aloes, black	cwt.	14 0	Five per cent.
	„ Socotra	„	25 0	„
	Aloe-wood	lb	3 0	„
	Asafœtida (hing)	cwt.	80 0	„
	„ coarse (hingrá)	„	18 0	„
	Atáry, Persian	„	15 0	„
	Brimstone (amalsára)	„	45 0	„
	Camphor, bhemsaini (baras)	lb	100 0	„
	„ refined cake	„	1 0	„
	„ crude, in powder	„	0 12	„
	Cassia lignea	cwt.	20 0	„
	China root (chobchini), rough	„	7 0	„
	„ „ „ scraped	„	16 0	„
	Galangal, China	„	8 0	„
	Pellitory (akalkára)	„	30 0	„
	Salep	„	100 0	„
	Senna leaves	„	4 8	„
	Storax, liquid (rose melloes)	„	46 0	„
	Tobacco manufactured and unmanufactured.	...	*ad valorem*	„
	All other sorts of drugs, medicines and narcotics, except Quinine, which is free, and Opium (for which see Schedule III).	...	„	„
9	DYEING AND TANNING MATERIALS—			
	Alizarine dyes, all colours	...	„	„
	Aniline „ „	lb	1 8	„
	Cochineal	„	1 0	„
	Gallnuts, myrabo'ams	cwt,	4 8	„
	„ Persian	„	37 0	„
	Madder or manjit	„	12 0	„
	Orchilla weed	„	9 8	„
	Sappan wood and root	„	5 8	„
	All other sorts of dyeing and tanning materials.	...	*ad valorem*	„
	Metals and Manufactures of Metals.			
10	HARDWARE AND CUTLERY, including ironmongery and plated-ware, but excluding machinery and the component parts of machinery, which are free.	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—contd.			
11	METALS, unwrought and wrought, and articles made of metals—		₹ a.	
	Brass, beads, ghúngri, China	thousand	1 0	Five per cent.
	„ old	cwt.	27 0	„
	„ sheets, rolls, very thin	„	75 0	„
	„ wire	lb	0 7	„
	„ all other sorts	...	*ad valorem*	„
	Copper, Australian	cwt.	40 0	„
	„ bolt	„	43 0	„
	„ brazier's and sheets	„	43 0	„
	„ China cash	„	32 0	„
	„ Japan	„	38 0	„
	„ nails and composition nails.	„	43 0	„
	„ old	„	38 0	„
	„ pigs and slabs	„	38 0	„
	„ sheathing, plate, and raised bottoms	„	45 0	„
	„ tiles, ingots, cakes and bricks.	„	39 0	„
	„ china, white, copperware.	lb	1 2	„
	„ foil or dánkpana	hundred leaves.	3 0	„
	„ wire, including wire of phosphor-bronze.	lb	0 9	„
	„ all other sorts, unmanufactured and manufactured.	...	*ad valorem*	„
	Gold leaf, European	hundred leaves.	3 0	„
	„ „ China and mock	...	*ad valorem*	„
	Iron, anchors and cables	...	„	One per cent.
	„ angle and T	ton	110 0	„
	„ beams, pillars, girders, bridge-work and other descriptions of iron imported exclusively for building purposes.	...	*advalorem*	„
	„ flat, square and bolt, including Scotch.	ton	90 0	„
	„ galvanised, other than nails.	cwt.	9 8	„
	„ galvanised sheets and ridging.	„	9 8	„
	„ hoops, plate and sheet, other than Swedish.	ton	128 0	„
	„ nails, rose, clasp and flat-headed, rivets and washers.	cwt.	11 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—contd.			
11	METALS, wrought and unwrought, and articles made of metals—*contd.*		£ s.	
	Iron, nails, other sorts, including galvanised.	...	*ad valorem*	One per cent.
	„ nail-rod . . .	ton	100 0	„
	„ old	cwt.	2 0	„
	„ pig	ton	50 0	„
	„ pipes and tubes . .	...	*ad valorem*	„
	„ rice bowls . . .	set of ten	4 9	„
	„ „ „ . . .	set of six	2 9	„
	„ rod, round, other than Swedish, not exceeding half an inch in diameter.	ton	100 0	„
	„ rod, round, other than Swedish, exceeding half an inch in diameter.	„	90 0	„
	„ Swedish, flat, square, and bolt.	„	145 0	„
	„ „ nail-rod . .	„	170 0	„
	„ „ round rod, not exceeding half an inch in diameter.	„	180 0	„
	„ tinned plates . .	cwt.	10 0	„
	„ all other sorts, including wire, but excluding railway materials, which are free.	...	*ad valorem*	„
	Lametta, double reels . .	score	4 8	Five per cent.
	„ single „ . .	...	*ad valorem*	„
	Lead, ore, galena . . .	cwt.	12 0	„
	„ pig	„	9 8	„
	„ pipes	...	*ad valorem*	„
	„ sheets, other than sheets for tea chests, which are free.	cwt.	10 0	„
	Orsidue and brass leaves, foreign, European.	lb	1 2	„
	Orsidue and br a leaves, foreign, China.	„	1 0	„
	Patent or yellow metal, sheathing, sheets and bolts.	cwt.	38 0	„
	Patent or yellow metal, sh sthing, sheets and bolts, old.	„	30 0	„
	Quicksilver	lb	1 6	„
	Shot, bird	cwt.	16 0	„
	Silver bullion or coin, except current coin of the Government of India, which is free.	...	*ad valorem*	„
	Steel, blistered . . .	cwt.	7 0	One per cent.

Steel,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per.	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—concld.			
11	METALS, unwrought and wrought, and articles made of metals—*concld.*		₹ a.	
	Steel, British and foreign, other than Swedish.	...	*ad valorem*	One per cent.
	„ cast	...	„	„
	„ spring . . .	cwt.	7 0	„
	„ Swedish . . .	„	13 0	„
	„ all other sorts except railway materials, which are free.	...	*ad valorem*	„
	Tin, block	cwt.	70 0	Five per cent.
	„ foil, China . . .	lb	0 12	„
	„ other sorts . .	...	*ad valorem*	„
	Zinc or spelter, nails . .	cwt.	21 0	„
	„ „ plates and other shapes, soft.	„	16 0	„
	„ „ plates and other shapes, hard	„	13 0	„
	„ „ sheet or sheathing.	„	18 0	„
	„ „ all other sorts.	...	*ad valorem*	„
	All other sorts of metals except gold bullion and coin, which are free.	...	„	„
	Oils.			
12	OILS—			
	Cassia	lb	3 0	„
	Cocoanut	cwt.	13 0	„
	Grass	lb	1 12	„
	Ginjili or til	cwt.	15 0	„
	Linseed, European . .	Imperial gallon.	1 12	„
	Otto of sorts	ounce	10 0	„
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum.	Imperial gallon.	...	One anna.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Oils—concld.			
			R a.	
12	OILS—*contd.*			
	Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes.	...	*ad valorem*	Five per cent.
	Sandalwood	lb	8 0	,,
	Turpentine	Imperial gallon.	1 14	,,
	Whale (except spermaceti) and fish	cwt.	15 0	,,
	Wood	,,	25 0	,,
	All other sorts of oil . . .	...	*ad valorem*	,,
	Other Articles, unmanufactured and Manufactured.			
13	APPAREL, including haberdashery and millinery and military and other uniforms and accoutrements, but excluding boots and shoes (for which see No. 39) and uniforms and accoutrements imported by a public servant for his personal use, which are free.	...	,,	,,
14	BRUSHES, all sorts . . .	...	,,	,,
15	BUILDING AND ENGINEERING MATERIALS, namely, Asphalt, Cement of all kinds, earthenware piping, and other kinds.	...	,,	,,
16	CABINET-WARE AND FURNITURE .	...	,,	,,
17	CANDLES, paraffin . . .	lb	0 5	,,
	,, spermaceti . . .	,,	0 6	,,
	,, wax	,,	1 0	,,
	,, all other sorts, including composition.	,,	0 5	,,

SCHEDULE IV—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, Unmanufactured and Manufactured —contd.			
18	CANES, RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK—		*R a.*	
	Canes, Malacca . . .	dozen	1 0	Five per cent.
	Rattans	cwt.	7 0	,,
	All other sorts except common bamboos, which are free.	...	*ad valorem*	,,
19	CARRIAGES and component parts thereof, except railway carriages and trucks, which are free.	...	,,	,,
20	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china and porcelain (for which see No. 26).	...	,,	,,
21	CLOCKS, WATCHES and other time-keepers.	...	,,	,,
22	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 24)—			
	Yarn of all kinds . . .	cwt.	9 0	,,
	All other sorts . . .	...	*ad valorem*	,,
23	CORAL, real.	...	,,	,,
24	CORDAGE AND ROPE made of any vegetable fibre—			
	Coir, cables, tarred . . .	cwt.	10 0	,,
	,, rope	,,	10 0	,,
	Cordage, hemp, European .	,,	25 0	,,
	,, ,, Manila . .	,,	30 0	,,
	Twine, sail, European . .	lb	0 8	,,
	All other sorts of cordage and rope.	..	*ad valorem*	,,
25	CORK and articles made of cork—			
	Bottle corks	gross	1 0	,,
	Vial corks	,,	0 4	,,
	All other sorts . . .	...	*ad valorem*	,,
26	EARTHENWARE (except Earthenware piping, for which see No. 15), china, china clay and porcelain.	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and Manufactured—contd.		*R a.*	
27	FEATHERS	...	*ad valorem*	Five per cent.
28	FIREWORKS, China . . .	box of 133⅓ lb	35 0	,,
	,, all other sorts . .	...	*ad valorem*	,,
29	FLAX, and articles made of Flax, including linen-thread.	...	,,	,,
30	GLASS, glass-ware, beads, false pearls, and false corals—			
	Bangles, glass, China, gilt .	hundred pairs.	15 0	,,
	,, ,, ,, not gilt .	,,	3 0	,,
	Beads, China	cwt.	36 0	,,
	Coral, false	...	*ad valorem*	,,
	Glass, China, all colours . .	133⅓ lb	32 0	,,
	,, crown, coloured . .	100 superficial feet.	14 0	,,
	,, ,, of sizes . .	,,	6 8	,,
	Pearls, false, Bajria . .	lákh	3 0	,,
	,, ,, Boria . .	thousand	1 0	,,
	,, ,, Jauria . .	lákh	5 0	,,
	,, ,, Lolakh . .	thousand	0 12	,,
	,, ,, Nathia . .	,,	0 3	,,
	,, ,, Tachia . .	,,	1 0	,,
	,, ,, Wattanah . .	lákh	10 0	,,
	All other sorts of beads, false pearls, glass and glassware.	...	*ad valorem*	,,
31	GUMS, GUM-RESINS and articles made of gum or gum-resin—			
	Copal	cwt.	56 0	,,
	Cutch and gambier . .	,,	17 0	,,
	Gum Ammoniac . . .	,,	14 0	,,
	,, Arabic	,,	18 0	,,
	,, Bdellium (common gum) .	,,	10 0	,,
	,, Benjamin . . .	,,	40 0	,,
	,, Bysabol (coarse myrrh) .	,,	14 0	,,
	,, Olibanum or frankincense	,,	12 0	,,
	,, Persian (false) . .	,,	10 0	,,
	,, Kino	,,	10 0	,,
	Myrrh	,,	40 0	,,
	Rosin	,,	4 4	,,
	All other sorts of gums, gum-resins and articles made of gum or gum-resin.	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation	Duty.
	Other Articles, Unmanufactured and Manufactured—contd.			
			R a.	
32	HEMP and articles made of hemp—			
	Piece-goods and all other sorts (except rope, for which see No. 24)	...	*ad valorem*	Five per cent.
33	HIDES AND SKINS (except raw or salted hides and skins, which are free)			
	Hides, bordér . . .	each	32 0	,,
	,, buffalo . . .	score	80 0	,,
	,, cow	,,	60 0	,,
	Skins, all kinds . . .	...	*ad valorem*	,,
34	INSTRUMENTS AND APPARATUS—			
	Musical, Drawing, Measuring, Optical, Photographic (including materials for photography), Surveying and Surgical (including surgical appliances).	...	,,	,,
35	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' grinders . .	cwt.	125 0	,,
	Elephants' tusks (other than hollows, centres and points) each exceeding 20lb in weight, and hollows, centres and points each weighing 10lb and over.	,,	800 0	,,
	Elephants' tusks (other than hollows, centres and points) not less than 10lb and not exceeding 20lb each, and hollows, centres and points each weighing less than 10lb.	,,	680 0	,,
	Elephants' tusks each less than 10lb (other than hollows, centres and points).	,,	525 0	,,
	Sea-cow or moye teeth, each not less than 4lb.	,,	175 0	,,
	Sea-cow or moye teeth, each not less than 3lb and under 4lb.	,,	170 0	,,
	Sea-cow or moye teeth, each less than 3lb.	,,	130 0	,,
	Articles made of ivory . .	...	*ad valorem*	,,
36	JEWELLERY, including plate—			
	Silverware, plain } other than	tola	1 0	,,
	,, embossed or chased. } European.	,,	1 4	,,

All other

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and Manufactured—contd.		₹ a.	
36	JEWELLERY, including plate—*contd* All other sorts, except precious stones and pearls, unset, which are free.	...	*ad valorem*	Five per cent.
37	JUTE, articles made of . .	...	,,	,,
38	LAC, all sorts	...	,,	,,
39	LEATHER, and articles made of Leather, including Boots and Shoes, Harness and Saddlery, but excluding Belting for driving Machinery, which is free.	...	*ad valorem*	,,
40	MARINE AND NAVAL STORES, not otherwise described.	...	,,	,,
41	MATCHES, Lucifer, and all other sorts.	...	,,	,,
42	MATS—			
	Floor-matting, China and Singapore, of all sorts.	hundred	75 0	,,
	All other sorts, except coir-matting (for which see No. 22).	...	*ad valorem*	,,
43	OIL-CLOTH AND FLOOR CLOTH .	...	,,	,,
44	PAINTS, COLOURS, PAINTERS' MATERIALS, and Compositions for application to leather and metals—			
	Ochre, other than European, all colours.	cwt.	1 8	,,
	Paints of sorts . . .	,,	9 0	,,
	,, composition . . .	,,	56 0	,,
	,, patent driers . .	,,	10 0	,,
	Prussian blue, China . .	lb	0 10	,,
	,, ,, European . .	,,	1 0	,,
	Red lead	cwt	12 0	,,
	Turpentine	Imperial gallon.	1 14	,,
	Verdigris	cwt.	70 0	,,
	Vermilion, Canton . . .	box of 90 bundles.	94 0	,,
	White lead	cwt.	14 0	,,
	All other sorts . . .	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and Manufactured—contd.		ℛ a.	
45	PAPER of all kinds . .	...	*ad valorem*	Five per cent.
46	PERFUMERY—			
	Rose-flowers, dried . . .	cwt.	12 0	,,
	Rose-water	Imperial gallon.	1 14	,,
	All other sorts, except perfumed spirit (for which see Schedule III).	...	*ad valorem*	,,
47	PIECE-GOODS not otherwise described, except cotton piece-goods, which are free.	...	,,	,,
48	PIPES and other implements used in the consumption of tobacco.	...	,,	,,
49	PITCH, TAR AND DAMMER—			
	Bitumen	...	,,	,,
	Dammer	cwt.	6 0	,,
	Pitch, American and European .	,,	6 0	,,
	,, coal	,,	2 8	,,
	Tar, American and European .	,,	6 0	,,
	,, coal	,,	2 8	,,
	,, mineral	...	*ad valorem*	,,
50	SEEDS—			
	Castor	cwt.	4 8	,,
	Cummin	,,	17 0	,,
	,, black	,,	6 0	,,
	Linseed	,,	5 8	,,
	Methi	,,	4 0	,,
	Mustard, rape or sarson . .	,,	5 0	,,
	Poppy	,,	6 0	,,
	Quince, bihidána . . .	,,	45 0	,,
	Soziri	,,	22 0	,,
	Til or jinjili	,,	7 8	,,
	All other sorts	...	*ad valorem*	,,
51	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos .	hundred	6 8	,,
	,, white, live . . .	,,	7 0	,,
	,, ,, dead . . .	,,	4 0	,,
	Cowras	,,	0 8	,,
	Cowries, bazar, common . .	cwt.	3 0	,,
	,, Maldive . . .	,,	7 8	,,
	,, Nakhla . . .	,,	65 0	,,
	,, Sankhla . . .	,,	60 0	,,
	,, yellow, superior quality .	,,	2 8	,,

Mother-of-pearl

SCHEDULE IV—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, Unmanufactured and Manufactured—contd.		₹ a.	
51	SHELLS AND COWRIES—*contd.*			
	Mother-of-pearl, nacre . .	cwt.	30 0	Five per cent.
	Tortoise-shell	,,	7 0	,,
	,, nakh . . .	,,	1 0	,,
	All other sorts	...	*ad valorem*	,,
52	SILK, AND ARTICLES MADE OF SILK—			
	Floss	lb	9 0	,,
	Piece-goods	...	*ad valorem*	,,
	Raw silk—			
	Chaháram, Cochin-China, and yellow Shanghai.	,,	5 4	,,
	Mathow	,,	3 4	,,
	Other kinds of China . .	,,	7 0	,,
	Waste and Kachrá . . .	,,	1 2	,,
	Panjam	,,	2 0	,,
	Persian	,,	4 4	,,
	Siam	,,	2 0	,,
	Produced from the tasar or other wild worm.	,,	2 8	,,
	Sewing thread, China . .	,,	9 0	,,
	All other sorts	...	*ad valorem*	,,
53	SOAP	...	,,	,,
54	STATIONERY, excluding paper (for which see No. 45).	...	,,	,,
55	STONE AND MARBLE . . .	...	,,	,,
56	TALLOW AND GREASE . . .	cwt.	25 0	,,
57	TOILET REQUISITES, not otherwise described.	...	*ad valorem*	,,
58	TOYS and requisites for all games .	...	,,	,,
59	UMBRELLAS, COTTON, under 20 inches	each	0 10	,,
	,, ,, 20 inches and upwards.	,,	1 0	,,
	,, ,, oiled, other than European.	,,	0 9	,,
	,, ,, all other sorts including paper kettisais.	...	*ad valorem*	,,

SCHEDULE IV—(IMPORT TARIFF)—*concld.*

GENERAL DUTIES—*concld.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, Unmanufactured and Manufactured—concld.		₹ a.	
60	WAX	cwt.	32 0	Five per cent.
61	WOOD AND TIMBER, except railway sleepers and firewood, which are free.	...	*ad valorem*	,,
62	WOOLLEN GOODS— Braid, Hosiery, Piece-goods, All other sorts . .	...	,,	,,

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
Rice, whether husked or unhusked, including rice-flour.	Three annas per Indian maund of 82⅔lb avoirdupois weight.

G. I. C. P. O.—No. 543 L. D.—20-3-94.—5,500—A. E. deS.

THE PRISONS ACT, 1894.

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THE SCHEDULE.

ENACTMENTS REPEALED.

ACT No. IX OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 22nd March, 1894.)

An Act to amend the law relating to Prisons.

WHEREAS it is expedient to amend the law relating to prisons in British India, and to provide rules for the regulation of such prisons; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title extent and commencement.

1. (*1*) This Act may be called the Prisons Act, 1894.

(*2*) It extends to the whole of British India, inclusive of Upper Burma, British Baluchistan, the Santal Parganas and the Pargana of Spiti; and

(*3*) It shall come into force on the first day of July, 1894.

(*4*) Nothing in this Act shall apply to civil jails in the Presidency of Bombay outside the city of Bombay, and those jails shall continue to be administered under the provisions of sections 9 to 16 (both inclusive) of Bombay Act II of 1874, as amended by subsequent enactments.

Repeal.

2. (*1*) On and after the said first day of July, 1894, the enactments mentioned in the schedule shall be repealed to the extent specified in the fourth column thereof.

(*2*) But all rules and appointments made, directions given and orders issued under any of those enactments shall, so far as they are consistent with this

this Act, be deemed to have been respectively made, given and issued under this Act.

(*3*) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Definitions.

3. In this Act—

(*1*) "prison" means any jail or place used permanently or temporarily under the general or special orders of a Local Government for the detention of prisoners, and includes all lands and buildings appurtenant thereto, but does not include—

(*a*) any place for the confinement of prisoners who are exclusively in the custody of the police;

(*b*) any place specially appointed by the Local Government under section 541 of the Code of Criminal Procedure, 1882; or X of 1882.

(*c*) any place which has been declared by the Local Government, by general or special order, to be a subsidiary jail;

(*2*) "criminal prisoner" means any prisoner duly committed to custody under the writ, warrant or order of any Court or authority exercising criminal jurisdiction, or by order of a Court-martial:

(*3*) "convicted criminal prisoner" means any criminal prisoner under sentence of a Court or Court-martial, and includes a person detained in prison under the provisions of Chapter VIII of the Code of Criminal Procedure, 1882, or under the Prisoners Act, 1871: X of 1882. V of 1871.

(*4*) "civil prisoner" means any prisoner who is not a criminal prisoner:

(*5*) "remission system" means the rules for the time being in force regulating the award of marks to, and the consequent shortening of sentences of, prisoners in jails:

(*6*) "history-ticket"

(*6*) "history-ticket" means the ticket exhibiting such information as is required in respect of each prisoner by this Act or the rules thereunder:

(*7*) "Inspector General" means the Inspector General of Prisons:

(*8*) "Medical Subordinate" means an Assistant Surgeon, Apothecary or qualified Hospital Assistant: and

(*9*) "prohibited article" means an article the introduction or removal of which into or out of a prison is prohibited by any rule under this Act.

CHAPTER II.

MAINTENANCE AND OFFICERS OF PRISONS.

Accommodation for prisoners.

4. The Local Government shall provide, for the prisoners in the territories under such Government, accommodation in prisons constructed and regulated in such manner as to comply with the requisitions of this Act in respect of the separation of prisoners.

Inspector General.

5. An Inspector General shall be appointed for the territories subject to each Local Government, and shall exercise, subject to the orders of the Local Government, the general control and superintendence of all prisons situated in the territories under such Government.

Officers of prisons.

6. For every prison there shall be a Superintendent, a Medical Officer (who may also be the Superintendent), a Medical Subordinate, a Jailer and such other officers as the Local Government thinks necessary:

Provided that the Governor of Bombay in Council may, with the previous sanction of the Governor General in Council, declare by order in writing that in any prison specified in the order the office of Jailer shall be held by the person appointed to be Superintendent.

7. Whenever

(*Chapter II.—Maintenance and Officers of Prisons.—Section 7. Chapter III.—Duties of Officers.—Sections 8-10.*)

Temporary accommodation for prisoners.

7. Whenever it appears to the Inspector General that the number of prisoners in any prison is greater than can conveniently or safely be kept therein, and it is not convenient to transfer the excess number to some other prison,

or whenever from the outbreak of epidemic disease within any prison, or for any other reason, it is desirable to provide for the temporary shelter and safe custody of any prisoners,

provision shall be made, by such officer and in such manner as the Local Government may direct, for the shelter and safe custody in temporary prisons of so many of the prisoners as cannot be conveniently or safely kept in the prison.

CHAPTER III.

Duties of Officers.

Generally.

Control, and duties of officers of prisons.

8. All officers of a prison shall obey the directions of the Superintendent; all officers subordinate to the Jailer shall perform such duties as may be imposed on them by the Jailer with the sanction of the Superintendent or be prescribed by rules under section 60.

Officers not to have business dealings with prisoners.

9. No officer of a prison shall sell or let, nor shall any person in trust for or employed by him sell or let, or derive any benefit from selling or letting, any article to any prisoner or have any money or other business dealings directly or indirectly with any prisoner.

Officers not to be interested in prison-contracts.

10. No officer of a prison shall, nor shall any person in trust for or employed by him, have any interest, direct or indirect, in any contract for the supply of the prison: nor shall he derive any benefit, directly or indirectly, from the sale or purchase of any

any article on behalf of the prison or belonging to a prisoner.

Superintendent.

Superintendent.

11. (*1*) Subject to the orders of the Inspector General, the Superintendent shall manage the prison in all matters relating to discipline, labour, expenditure, punishment and control.

(*2*) Subject to such general or special directions as may be given by the Local Government, the Superintendent of a prison other than a central prison or a prison situated in a presidency-town shall obey all orders not inconsistent with this Act or any rule thereunder which may be given respecting the prison by the District Magistrate, and shall report to the Inspector General all such orders and the action taken thereon.

Records to be kept by Superintendent.

12. The Superintendent shall keep, or cause to be kept, the following records :—

(*1*) a register of prisoners admitted ;

(*2*) a book showing when each prisoner is to be released ;

(*3*) a punishment-book for the entry of the punishments inflicted on prisoners for prison-offences ;

(*4*) a visitors' book for the entry of any observations made by the visitors touching any matters connected with the administration of the prison ;

(*5*) a record of the money and other articles taken from prisoners ;

and all such other records as may be prescribed by rules under section 59 or section 60.

Medical Officer.

Duties of Medical Officer.

13. Subject to the control of the Superintendent, the Medical Officer shall have charge of the sanitary administration

administration of the prison, and shall perform such duties as may be prescribed by rules made by the Local Government under section 60.

Medical Officer to report in certain cases.

14. Whenever the Medical Officer has reason to believe that the mind of a prisoner is, or is likely to be, injuriously affected by the discipline or treatment to which he is subjected, the Medical Officer shall report the case in writing to the Superintendent, together with such observations as he may think proper.

This report, with the orders of the Superintendent thereon, shall forthwith be sent to the Inspector General for information.

Report on death of prisoner.

15. On the death of any prisoner, the Medical Officer shall forthwith record in a register the following particulars, so far as they can be ascertained, namely:—

(*1*) the day on which the deceased first complained of illness or was observed to be ill,

(*2*) the labour, if any, on which he was engaged on that day,

(*3*) the scale of his diet on that day,

(*4*) the day on which he was admitted to hospital,

(*5*) the day on which the Medical Officer was first informed of the illness,

(*6*) the nature of the disease,

(*7*) when the deceased was last seen before his death by the Medical Officer or Medical Subordinate,

(8) when the prisoner died, and

(*9*) (in cases where a post-mortem examination is made) an account of the appearances after death,

together with any special remarks that appear to the Medical Officer to be required.

Jailer.

Jailer.

Jailer.

16. (*1*) The Jailer shall reside in the prison, unless the Superintendent permits him in writing to reside elsewhere.

(*2*) The Jailer shall not, without the Inspector General's sanction in writing, be concerned in any other employment.

Jailer to give notice of death of prisoner.

17. Upon the death of a prisoner, the Jailer shall give immediate notice thereof to the Superintendent and the Medical Subordinate.

Responsibility of Jailer.

18. The Jailer shall be responsible for the safe custody of the records to be kept under section 12, for the commitment warrants and all other documents confided to his care, and for the money and other articles taken from prisoners.

Jailer to be present at night.

19. The Jailer shall not be absent from the prison for a night without permission in writing from the Superintendent; but, if absent without leave for a night from unavoidable necessity, he shall immediately report the fact and the cause of it to the Superintendent.

Powers of Deputy and Assistant Jailers.

20. Where a Deputy Jailer or Assistant Jailer is appointed to a prison, he shall, subject to the orders of the Superintendent, be competent to perform any of the duties, and be subject to all the responsibilities, of a Jailer under this Act or any rule thereunder.

Subordinate Officers.

Duties of gate-keeper.

21. The officer acting as gate-keeper, or any other officer of the prison, may examine anything carried in or out of the prison, and may stop and search or caused to be searched any person suspected of bringing any prohibited article into or out of the prison, or of carrying out any property belonging to the prison, and, if any such article or property be found, shall give immediate notice thereof to the Jailer.

22. Officers

(*Chapter III.—Duties of Officers.—Sections 22-23.*
Chapter IV.—Admission, Removal and Discharge of Prisoners.—Sections 24-26.)

Subordinate officers not to be absent without leave.

22. Officers subordinate to the Jailer shall not be absent from the prison without leave from the Superintendent or from the Jailer.

Convict officers.

23. Prisoners who have been appointed as officers of prisons shall be deemed to be public servants within the meaning of the Indian Penal Code. XLV of 1860.

CHAPTER IV.

ADMISSION, REMOVAL AND DISCHARGE OF PRISONERS.

Prisoners to be examined on admission.

24. (*1*) Whenever a prisoner is admitted into prison, he shall be searched, and all weapons and prohibited articles shall be taken from him.

(*2*) Every criminal prisoner shall also, as soon as possible after admission, be examined under the general or special orders of the Medical Officer, who shall enter or cause to be entered in a book, to be kept by the Jailer, a record of the state of the prisoner's health, and of any wounds or marks on his person, the class of labour he is fit for if sentenced to rigorous imprisonment, and any observations which the Medical Officer thinks fit to add.

(*3*) In the case of female prisoners the search and examination shall be carried out by the matron under the general or special orders of the Medical Officer.

Effects of prisoners.

25. All money or other articles in respect whereof no order of a competent Court has been made, and which may with proper authority be brought into the prison by any criminal prisoner or sent to the prison for his use, shall be placed in the custody of the Jailer.

Removal and discharge of prisoners.

26. (*1*) All prisoners, previously to being removed to any other prison, shall be examined by the Medical Officer.

(*2*) No

(*2*) No prisoner shall be removed from one prison to another unless the Medical Officer certifies that the prisoner is free from any illness rendering him unfit for removal.

(*3*) No prisoner shall be discharged against his will from prison, if labouring under any acute or dangerous distemper, nor until, in the opinion of the Medical Officer, such discharge is safe.

CHAPTER V.

Discipline of Prisoners.

Separation of prisoners.

27. The requisitions of this Act with respect to the separation of prisoners are as follows:—

(*1*) in a prison containing female as well as male prisoners, the females shall be imprisoned in separate buildings, or separate parts of the same building, in such manner as to prevent their seeing, or conversing or holding any intercourse with, the male prisoners;

(*2*) in a prison where male prisoners under the age of eighteen are confined, means shall be provided for separating them altogether from the other prisoners and for separating those of them who have arrived at the age of puberty from those who have not;

(*3*) unconvicted criminal prisoners shall be kept apart from convicted criminal prisoners; and

(*4*) civil prisoners shall be kept apart from criminal prisoners.

Association and segregation of prisoners.

28. Subject to the requirements of the last foregoing section, convicted criminal prisoners may be confined either in association or individually in cells or partly in one way and partly in the other.

29. No

(*Chapter V.—Discipline of Prisoners.—Sections 29-30. Chapter VI.—Food, Clothing and Bedding of Civil and Unconvicted Criminal Prisoners.—Sections 31-33.*)

Solitary confinement.

29. No cell shall be used for solitary confinement unless it is furnished with the means of enabling the prisoner to communicate at any time with an officer of the prison, and every prisoner so confined in a cell for more than twenty-four hours, whether as a punishment or otherwise, shall be visited at least once a day by the Medical Officer or Medical Subordinate.

Prisoners under sentence of death.

30. (*1*) Every prisoner under sentence of death shall, immediately on his arrival in the prison after sentence, be searched by, or by order of, the Jailer, and all articles shall be taken from him which the Jailer deems it dangerous or inexpedient to leave in his possession.

(*2*) Every such prisoner shall be confined in a cell apart from all other prisoners, and shall be placed by day and by night under the charge of a guard.

CHAPTER VI.

Food, Clothing and Bedding of Civil and Unconvicted Criminal Prisoners.

Maintenance of certain prisoners from private sources.

31. A civil prisoner or an unconvicted criminal prisoner shall be permitted to maintain himself, and to purchase, or receive from private sources at proper hours, food, clothing, bedding or other necessaries, but subject to examination and to such rules as may be approved by the Inspector General.

Restriction on transfer of food and clothing between certain prisoners.

32. No part of any food, clothing, bedding or other necessaries belonging to any civil or unconvicted criminal prisoner shall be given, hired or sold to any other prisoner; and any prisoner transgressing the provisions of this section shall lose the privilege of purchasing food or receiving it from private sources, for such time as the Superintendent thinks proper.

Supply of clothing and bedding to

33. (*1*) Every civil prisoner and unconvicted criminal prisoner unable to provide himself with sufficient clothing

clothing and bedding shall be supplied by the Superintendent with such clothing and bedding as may be necessary. civil and unconvicted criminal prisoners.

(*2*) When any civil prisoner has been committed to prison in execution of a decree in favour of a private person, such person, or his representative, shall, within forty-eight hours after the receipt by him of a demand in writing, pay to the Superintendent the cost of the clothing and bedding so supplied to the prisoner; and in default of such payment the prisoner may be released.

CHAPTER VII.

Employment of Prisoners.

34. (*1*) Civil prisoners may, with the Superintendent's permission, work and follow any trade or profession. Employments of civil prisoners.

(*2*) Civil prisoners finding their own implements, and not maintained at the expense of the prison, shall be allowed to receive the whole of their earnings; but the earnings of such as are furnished with implements or are maintained at the expense of the prison shall be subject to a deduction, to be determined by the Superintendent, for the use of implements and the cost of maintenance.

35. (*1*) No criminal prisoner sentenced to labour or employed on labour at his own desire shall, except on an emergency with the sanction in writing of the Superintendent, be kept to labour for more than nine hours in any one day. Employment of criminal prisoners.

(*2*) The Medical Officer shall from time to time examine the labouring prisoners while they are employed, and shall at least once in every fortnight cause to be recorded upon the history-ticket of each prisoner employed on labour the weight of such prisoner at the time.

(*3*) When

(Chapter VII.—Employment of Prisoners.—Section 36. Chapter VIII.—Health of Prisoners.—Sections 37-38.)

(*3*) When the Medical Officer is of opinion that the health of any prisoner suffers from employment on any kind or class of labour, such prisoner shall not be employed on that labour but shall be placed on such other kind or class of labour as the Medical Officer may consider suited for him.

Employment of criminal prisoners sentenced to simple imprisonment.

36. Provision shall be made by the Superintendent for the employment (as long as they so desire) of all criminal prisoners sentenced to simple imprisonment; but no prisoner not sentenced to rigorous imprisonment shall be punished for neglect of work excepting by such alteration in the scale of diet as may be established by the rules of the prison in the case of neglect of work by such a prisoner.

CHAPTER VIII.

Health of Prisoners.

Sick prisoners.

37. (*1*) The names of prisoners desiring to see the Medical Subordinate or appearing out of health in mind or body shall, without delay, be reported by the officer in immediate charge of such prisoners to the Jailer.

(*2*) The Jailer shall, without delay, call the attention of the Medical Subordinate to any prisoner desiring to see him, or who is ill, or whose state of mind or body appears to require attention, and shall carry into effect all written directions given by the Medical Officer or Medical Subordinate respecting alterations of the discipline or treatment of any such prisoner.

Record of directions of Medical Officers.

38. All directions given by the Medical Officer or Medical Subordinate in relation to any prisoner, with the exception of orders for the supply of medicines or directions relating to such matters as are carried into effect by the Medical Officer himself or under

under his superintendence, shall be entered day by day in the prisoner's history-ticket or in such other record as the Local Government may by rule direct, and the Jailer shall make an entry in its proper place stating in respect of each direction the fact of its having been or not having been complied with, accompanied by such observations, if any, as the Jailer thinks fit to make, and the date of the entry.

Hospital.

39. In every prison an hospital or proper place for the reception of sick prisoners shall be provided.

CHAPTER IX.

Visits to Prisoners.

Visits to civil and unconvicted criminal prisoners.

40. Due provision shall be made for the admission, at proper times and under proper restrictions, into every prison of persons with whom civil or unconvicted criminal prisoners may desire to communicate, care being taken that, so far as may be consistent with the interests of justice, prisoners under trial may see their duly qualified legal advisers without the presence of any other person.

Search of visitors.

41. (*1*) The Jailer may demand the name and address of any visitor to a prisoner, and, when the Jailer has any ground for suspicion, may search any visitor, or cause him to be searched, but the search shall not be made in the presence of any prisoner or of another visitor.

(*2*) In case of any such visitor refusing to permit himself to be searched, the Jailer may deny him admission; and the grounds of such proceeding, with the particulars thereof, shall be entered in such record as the Local Government may direct.

CHAPTER X.

CHAPTER X.

OFFENCES IN RELATION TO PRISONS.

Penalty for introduction or removed of prohibited articles into or from prison and communication with prisoners.

42. Whoever, contrary to any rule under section 60, introduces or removes, or attempts by any means whatever to introduce or remove, into or from any prison, or supplies or attempts to supply to any prisoner outside the limits of a prison, any prohibited article,

and every officer of a prison who, contrary to any such rule, knowingly suffers any such article to be introduced into or removed from any prison, to be possessed by any prisoner, or to be supplied to any prisoner outside the limits of a prison,

and whoever, contrary to any such rule, communicates or attempts to communicate with any prisoner,

and whoever abets any offence made punishable by this section,

shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding six months, or to fine not exceeding two hundred rupees, or to both.

Power to arrest for offence under section 42.

43. When any person, in the presence of any officer of a prison, commits any offence specified in the last foregoing section, and refuses on demand of such officer to state his name and residence, or gives a name or residence which such officer knows, or has reason to believe, to be false, such officer may arrest him, and shall without unnecessary delay make him over to a Police-officer, and thereupon such Police-officer shall proceed as if the offence had been committed in his presence.

Publication of penalties.

44. The Superintendent shall cause to be affixed, in a conspicuous place outside the prison, a notice in English and the Vernacular setting forth the acts prohibited under section 42 and the penalties incurred by their commission.

CHAPTER XI.

CHAPTER XI.

PRISON-OFFENCES.

Prison-offences

45. The following acts are declared to be prison-offences when committed by a prisoner:—

(*1*) such wilful disobedience to any regulation of the prison as shall have been declared by rules made under section 59 to be a prison-offence;

(*2*) any assault or use of criminal force;

(*3*) the use of insulting or threatening language;

(*4*) immoral or indecent or disorderly behaviour;

(*5*) wilfully disabling himself from labour;

(*6*) contumaciously refusing to work;

(*7*) filing, cutting, altering or removing hand-cuffs, fetters or bars without due authority;

(*8*) wilful idleness or negligence at work by any prisoner sentenced to rigorous imprisonment;

(*9*) wilful mismanagement of work by any prisoner sentenced to rigorous imprisonment;

(*10*) wilful damage to prison-property;

(*11*) tampering with or defacing history-tickets, records or documents;

(*12*) receiving, possessing or transferring any prohibited article;

(*13*) feigning illness;

(*14*) wilfully bringing a false accusation against any officer or prisoner;

(*15*) omitting or refusing to report, as soon as it comes to his knowledge, the occurrence of any fire, any plot or conspiracy, any escape, attempt or preparation to escape, and any attack or preparation for attack upon any prisoner or prison-official; and

(*16*) conspiring

(*16*) conspiring to escape, or to assist in escaping, or to commit any other of the offences aforesaid.

Punishment of such offences.

46. The Superintendent may examine any person touching any such offence, and determine thereupon, and punish such offence by—

(*1*) a formal warning:

Explanation.—A formal warning shall mean a warning personally addressed to a prisoner by the Superintendent and recorded in the punishment-book and on the prisoner's history-ticket;

(*2*) change of labour to some more irksome or severe form;

(*3*) hard labour for a period not exceeding seven days in the case of convicted criminal prisoners not sentenced to rigorous imprisonment;

(*4*) such loss of privileges admissible under the remission system for the time being in force as may be prescribed by rules made by the Governor General in Council;

(*5*) the substitution of gunny or other coarse fabric for clothing of other material, not being woollen, for a period which shall not exceed three months;

(*6*) imposition of handcuffs of such pattern and weight, in such manner and for such period, as may be prescribed by rules made by the Governor General in Council;

(*7*) imposition of fetters of such pattern and weight, in such manner and for such period, as may be prescribed by rules made by the Governor General in Council;

(*8*) separate confinement for any period not exceeding six months:

Explanation.—Separate confinement means such confinement with or without labour as secludes

secludes a prisoner from communication with, but not from sight of, other prisoners, and allows him not less than one hour's exercise per diem and to have his meals in association with one or more other prisoners;

(9) penal diet,—that is, restriction of diet in such manner and subject to such conditions regarding labour as may be prescribed by the Local Government:

Provided that such restriction of diet shall in no case be applied to a prisoner for more than ninety-six consecutive hours, and shall not be repeated except for a fresh offence nor until after an interval of one week;

(*10*) cellular confinement for any period not exceeding fourteen days:

Provided that after each period of cellular confinement an interval of not less duration than such period must elapse before the prisoner is again sentenced to cellular or solitary confinement:

Explanation.—Cellular confinement means such confinement with or without labour as entirely secludes a prisoner from communication with, but not from sight of, other prisoners:

(*11*) solitary confinement for any period not exceeding seven days:

Provided that after each period of solitary confinement an interval of not less duration than such period must elapse before the prisoner is again sentenced to solitary or cellular confinement:

Explanation.—Solitary confinement means such confinement with or without labour as entirely secludes the prisoner both from sight

sight of, and communication with, other prisoners;

(*12*) penal diet as defined in clause (*9*) combined with solitary confinement as defined in clause (*11*);

(*13*) whipping, provided that the number of stripes shall not exceed thirty:

Provided that nothing in this section shall render any female or civil prisoner liable to the imposition of any form of handcuffs or fetters, or to whipping.

Plurality of punishments under section 46.

47. Any two of the punishments enumerated in the last foregoing section may be awarded for any such offence in combination, subject to the following exceptions, namely:—

(*1*) formal warning shall not be combined with any other punishment except loss of privileges under clause (*4*) of that section;

(*2*) penal diet shall not be combined with change of labour under clause (*2*) of that section, nor shall any additional period of penal diet awarded singly be combined with ary period of penal diet awarded in combination with solitary confinement;

(*3*) solitary confinement shall not be combined with cellular confinement or with separate confinement, nor cellular confinement with separate confinement, so as to prolong the total period of seclusion to which the prisoner shall be liable;

(*4*) whipping shall not be combined with any other form of punishment except cellular or separate confinement and loss of privileges admissible under the remission system.

Award of punishments under sections 46 and 47.

48. (*1*) The Superintendent shall have power to award any of the punishments enumerated in the two last foregoing sections, subject, in the case of separate confinement for a period exceeding one month, to the previous confirmation of the Inspector General.

(*2*) No

(*2*) No officer subordinate to the Superintendent shall have power to award any punishment whatever.

Punishments to be in accordance with foregoing sections.

49. Except by order of a Court of Justice, no punishment other than the punishments specified in the foregoing sections shall be inflicted on any prisoner, and no punishment shall be inflicted on any prisoner otherwise than in accordance with the provisions of those sections.

Medical Officer to certify to fitness of prisoner for punishment.

50. (*1*) No punishment of penal diet, either singly or in combination, or of whipping, or of change of labour under section 46, clause (*2*), shall be executed until the prisoner to whom such punishment has been awarded has been examined by the Medical Officer, who, if he considers the prisoner fit to undergo the punishment, shall certify accordingly in the appropriate column of the punishment-book prescribed in section 12.

(*2*) If he considers the prisoner unfit to undergo the punishment, he shall in like manner record his opinion in writing and shall state whether the prisoner is absolutely unfit for punishment of the kind awarded, or whether he considers any modification necessary.

(*3*) In the latter case he shall state what extent of punishment he thinks the prisoner can undergo without injury to his health.

Entries in punishment-book.

51. (*1*) In the punishment-book prescribed in section 12 there shall be recorded, in respect of every punishment inflicted, the prisoner's name, register number and the class (whether habitual or not) to which he belongs, the prison-offence of which he was guilty, the date on which such prison-offence was committed, the number of previous prison-offences recorded against the prisoner, and the date of his last prison-offence, the punishment awarded, and the date of infliction.

(*2*) In the case of every serious prison-offence, the names of the witnesses proving the offence shall be recorded, and, in the case of offences for which

whipping

whipping is awarded, the Superintendent shall record the substance of the evidence of the witnesses, the defence of the prisoner, and the finding with the reasons therefor.

(*3*) Against the entries relating to each punishment the Jailer and Superintendent shall affix their initials as evidence of the correctness of the entries.

Procedure on committal of heinous offence.

52. If any prisoner is guilty of any offence against prison-discipline which, by reason of his having frequently committed such offences or otherwise, in the opinion of the Superintendent, is not adequately punishable by the infliction of any punishment which he has power under this Act to award, the Superintendent may forward such prisoner to the Court of the District Magistrate or of any Magistrate of the first class having jurisdiction, together with a statement of the circumstances, and such Magistrate shall thereupon inquire into and try the charge so brought against the prisoner, and, upon conviction, may sentence him to imprisonment which may extend to one year, such term to be in addition to any term for which such prisoner was undergoing imprisonment when he committed such offence, or may sentence him to any of the punishments enumerated in section 46:

Provided that the District Magistrate may transfer the case for inquiry and trial to any Magistrate of the first class: and

Provided also that no person shall be punished twice for the same offence.

Whipping.

53. (*1*) No punishment of whipping shall be inflicted in instalments, or except in the presence of the Superintendent and Medical Officer or Medical Subordinate.

(*2*) Whipping shall be inflicted with a light ratan not less than half an inch in diameter on the buttocks, and in case of prisoners under the age of sixteen it shall be inflicted, in the way of school discipline, with a lighter ratan.

54. (*1*) Every

Offences by prison-subordinates.

54. (*1*) Every Jailer or officer of a prison subordinate to him who shall be guilty of any violation of duty or wilful breach or neglect of any rule or regulation or lawful order made by competent authority, or who shall withdraw from the duties of his office without permission, or without having given previous notice in writing of his intention for the period of two months, or who shall wilfully overstay any leave granted to him, or who shall engage without authority in any employment other than his prison-duty, or who shall be guilty of cowardice, shall be liable, on conviction before a Magistrate, to fine not exceeding two hundred rupees, or to imprisonment for a period not exceeding three months, or to both.

(*2*) No person shall under this section be punished twice for the same offence.

CHAPTER XII.

MISCELLANEOUS.

Extramural custody, control and employment of prisoners.

55. A prisoner, when being taken to or from any prison in which he may be lawfully confined, or whenever he is working outside or is otherwise beyond the limits of any such prison in or under the lawful custody or control of a prison-officer belonging to such prison, shall be deemed to be in prison and shall be subject to all the same incidents as if he were actually in prison.

Confinement in irons.

56. Whenever the Superintendent considers it necessary (with reference either to the state of the prison or the character of the prisoners) for the safe custody of any prisoners that they should be confined in irons, he may, subject to such rules and instructions as may be laid down by the Inspector General with the sanction of the Local Government, so confine them.

Confinement of prisoners under sentence of

57. (*1*) Prisoners under sentence of transportation may, subject to any rules made under section 60,

transportation in irons.

60, be confined in fetters for the first three months after admission to prison.

(*2*) Should the Superintendent consider it necessary, either for the safe custody of the prisoner himself or for any other reason, that fetters should be retained on any such prisoner for more than three months, he shall apply to the Inspector General for sanction to their retention for the period for which he considers their retention necessary, and the Inspector General may sanction such retention accordingly.

Prisoners not to be ironed by Jailer except under necessity.

58. No prisoner shall be put in irons or under mechanical restraint by the Jailer of his own authority, except in case of urgent necessity, in which case notice thereof shall be forthwith given to the Superintendent.

Power to make rules.

59. The Governor General in Council may for any part of British India, and each Local Government with the previous sanction of the Governor General in Council may for the territories under its administration, make rules consistent with this Act—

(*1*) defining the acts which shall constitute prison-offences;

(*2*) determining the classification of prison-offences into serious and minor offences;

(*3*) fixing the punishments admissible under this Act which shall be awardable for commission of prison-offences or classes thereof;

(*4*) declaring the circumstances in which acts constituting both a prison-offence and an offence under the Indian Penal Code may or may not be dealt with as a prison-offence; XLV of 1860.

(*5*) for the award of marks and the shortening of sentences;

(*6*) regulating the use of arms against any prisoner or body of prisoners in the case of an outbreak or attempt to escape;

(*7*) defining

(7) defining the circumstances and regulating the conditions under which prisoners in danger of death may be released;

(8) regulating the transfer from one part of British India to another of prisoners whose term of transportation or imprisonment is about to expire; and,

(9) generally, for carrying into effect the purposes of this Act.

Power of Local Government to make rules.

60. The Local Government may, subject to the control of the Governor General in Council, make rules consistent with this Act—

(*a*) for the classification of prisons, and description and construction of wards, cells and other places of detention;

(*b*) for the regulation by numbers, length or character of sentences, or otherwise, of the prisoners to be confined in each class of prisons;

(*c*) for the government of prisons and for the appointment, guidance, control, punishment and dismissal of all officers appointed under this Act;

(*d*) as to the food, bedding and clothing of criminal prisoners and of civil prisoners maintained otherwise than at their own cost;

(*e*) for the employment, instruction and control of convicts within or without prisons;

(*f*) for defining articles the introduction or removal of which into or out of prisons without due authority is prohibited;

(*g*) for classifying and prescribing the forms of labour and regulating the periods of rest from labour;

(*h*) for regulating the disposal of the proceeds of the employment of prisoners;

(*i*) for

(*i*) for regulating the confinement in fetters of prisoners sentenced to transportation;

(*j*) for the classification and the separation of prisoners;

(*k*) for regulating the confinement of convicted criminal prisoners under section 28;

(*l*) for the preparation and maintenance of history-tickets;

(*m*) for the selection and appointment of prisoners as officers of prisons;

(*n*) for rewards for good conduct;

(*o*) for regulating the transfer of prisoners whose term of transportation or imprisonment is about to expire;

(*p*) for the treatment, transfer and disposal of criminal lunatics or recovered criminal lunatics confined in prisons;

(*q*) for regulating the transmission of appeals and petitions from prisoners and their communications with their friends;

(*r*) for the appointment and guidance of visitors of prisons;

(*s*) for extending any or all of the provisions of this Act and of the rules thereunder to subsidiary jails or special places of confinement appointed under section 541 of the Code of Criminal Procedure, 1882, and to the officers employed, and the prisoners confined, therein; and, X of 1882.

(*t*) generally, in regard to the admission, custody, employment, dieting, treatment and release of prisoners, and for other purposes consistent with this Act.

Exhibition of copies of rules.

61. Copies of rules, under sections 59 and 60 so far as they affect the government of prisons, shall be exhibited, both in English and in the Vernacular, in some

some place to which all persons employed within a prison have access.

62. All or any of the powers and duties conferred and imposed by this Act on a Superintendent or Medical Officer may in his absence be exercised and performed by such other officer as the Local Government may appoint in this behalf either by name or by his official designation.

Exercise of powers of Superintendent and Medical Officer.

THE SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Year.	No.	Title or short title.	Extent of repeal.
1	2	3	4
		Acts of the Governor General in Council.	
1856	VIII	An Act for the better control of the jails within the Presidency of Bombay.	So much as has not been repealed.
1870	XXVI	Prisons Act, 1870 . .	So much as has not been repealed.
1874	XV	Laws Local Extent Act, 1874.	So much of Part (*b*) of the third schedule as relates to Act VIII of 1856.
1878	XIV	An Act to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh.	Section 2.
1886	XX	Upper Burma Laws Act, 1886.	So much as relates to Act XXVI of 1870.
1891	XII	Repealing and amending Act, 1891.	So much of the second schedule as relates to Acts VIII of 1856 and XXVI of 1870.

(The Schedule.—Enactments repealed.)

THE SCHEDULE—*contd.*

Year.	No.	Title or short title.	Extent of repeal.
1	2	3	4
		Acts of the Governor of Fort St. George in Council.	
1869	V	Madras Jails Act, 1869	So much as has not been repealed.
1882	VII	Madras Jails Act Amendment Act, 1882.	The whole.
1889	II	An Act to amend the Madras Jails Act, 1869.	The whole.
		Acts of the Governor of Bombay in Council.	
1874	II	An Act for the regulation of Jails in the City and Presidency of Bombay, and the enforcement of discipline therein.	So much as has not been repealed. except sections 9 to 16 (both inclusive) as amended by Bombay Act II of 1883.
1882	II	An Act to amend Bombay Act II of 1874.	Section 3.
1883	IV	An Act to amend the Law concerning the confinement of civil prisoners liable to imprisonment under the Criminal Procedure Code.	The whole.
1887	I	An Act to further amend Bombay Act II of 1874.	The whole.
		Acts of the Lieutenant-Governor of Bengal in Council.	
1864	II	An Act for the regulation of Jails and the enforcement of discipline therein.	So much as has not been repealed.
1865	V	An Act to amend Act II of 1864, passed by the Lieutenant-Governor of Bengal in Council, and to extend the provisions thereof to the Presidency Jail.	So much as has not been repealed.

Regulations

THE SCHEDULE—*concld.*

Year.	No.	Title or short title.	Extent of repeal.
1	2	3	4
Regulations made under the Statute 33 Victoria, Chapter 3.			
1872	III	Santhal Parganas Settlement Regulation.	So much of the Schedule (as amended by Regulation III of 1886) as relates to Bengal Acts II of 1864 and V of 1865.
1874	IX	Arakan Hill District Laws Regulation, 1874.	So much as relates to Act XXVI of 1870.
1875	II	Assam Prisons Regulation, 1875.	The whole
1890	I	British Baluchistan Laws Regulation, 1890.	So much as relates to Act XXVI of 1870.

Govt. of India Central Printing Office.—No. 611 L. D.—25-4-94—4,400—A. McL.

ACT No. X OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 29th March' 1894.)

An Act to amend the Code of Criminal Procedure, 1882.

X of 1882.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882; It is hereby enacted as follows:—

Amendment of section 44, Act X, 1882.

1. In section 44 of the said Code the figures "143, 144, 145, 147, 148," shall be inserted between the figures "130" and the figures "302".

Amendment of section 45, Act X, 1882, and addition of a section thereafter.

2. (*1*) For the part of section 45 of the said Code beginning with the words "Every village-headman" and ending with the words "under suspicious circumstances" the following shall be substituted, namely:—

Village-headmen, accountants, land-holders and others bound to report certain matters.

"45. Every village-headman, village-accountant, village-watchman, village-police-officer, owner or occupier of land, and the agent of any such owner or occupier, and every officer employed in the collection of revenue or rent of land on the part of Government or the Court of Wards, shall forthwith communicate to the nearest Magistrate or to the officer in charge of the nearest police-station, whichever is the nearer, any information which he may obtain respecting—

(*a*) the permanent or temporary residence of any notorious receiver or vendor of stolen property in any village of which he is headman, accountant, watchman or police-officer, or in which he owns or occupies land, or is agent, or collects revenue or rent:

(*b*) the resort to any place within, or the passage through, such village of any person whom he

[*Price one anna and three pies.*]

he knows, or reasonably suspects, to be a thug, robber, escaped convict or proclaimed offender ;

(*c*) the commission of, or intention to commit, in or near such village any non-bailable offence or any offence punishable under section 143, 144, 145, 147 or 148 of the Indian Penal Code ; XLV of 1860.

(*d*) the occurrence in or near such village of any sudden or unnatural death or of any death under suspicious circumstances ;".

(*2*) In the same section, after clause (*e*), added by section 2 of Act III of 1894, the following shall be inserted, namely :—

"(*f*) any matter likely to affect the maintenance of order or the prevention of crime or the safety of person or property respecting which the District Magistrate, by general or special order made with the previous sanction of the Local Government, has directed him to communicate information."

(*3*) After the same section the following section shall be added, namely :—

Appointment of village-headmen by District Magistrate in certain cases for purposes of section 45.

"45 A. Subject to rules in this behalf to be made by the Local Government, the District Magistrate may from time to time appoint one or more persons to be village-headmen for the purposes of the last foregoing section in any village for which there is no such headman appointed under any other law."

Govt. of India Central Printing Office.—No. 645 L. D.—17-4-94.—9,000.—A. D'S.

ACT No. XI OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 4th October, 1894.*)

An Act to amend the Lower Burma Village Act, 1889.

III of 1889.

WHEREAS it is expedient to amend the Lower Burma Village Act, 1889; It is hereby enacted as follows:

Substitution of new clause for clause (*l*), section 6, Act III, 1889.

For clause (*l*) of section 6 of the said Act the following shall be substituted, namely:—

"(*l*) to take such measures for—

(*i*) the prevention of public nuisances,

(*ii*) the cure or prevention of the spreading of any contagious or infectious disease among domestic animals of any kind,

(*iii*) the prevention and extinction of fires,

(*iv*) the general sanitation of the village,

as may be prescribed in any rules made in this behalf by the Commissioner with the previous sanction of the Local Government;".

[*Price one anna.*]

Government of India Central Printing Office.—No. 54 L. D.—29-10-94.—E. M.

THE INDIAN ARTICLES OF WAR AMENDMENT ACT, 1894.

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[*Price Ten Annas.*]

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70. Repeal of part of article 170.
71. Substitution of new articles for articles 171 to 175.
72. Substitution of new articles for articles 176 to 179.
73. Substitution of new Part for Part III.
74. Addition of Second Appendix to Articles.

THE SCHEDULE.

ACT No. XII OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 12th October, 1894.)

An Act to amend the Articles of War for the Government of Her Majesty's Indian Forces.

WHEREAS it is expedient to amend the Articles of War for the Government of Her Majesty's Indian Forces; It is hereby enacted as follows:

Title and commence-

1. (*1*) This Act may be called the Indian Articles of War Amendment Act, 1894; and

(*2*) It shall come into force on such date as the Governor General in Council may by notification in the Gazette of India fix in that behalf.

V of 1869.

Repeal of clause (*c*) of Part I of Indian Articles of War.

2. Part I, clause (*c*) of the Indian Articles of War (hereinafter called "the said Articles"), is hereby repealed.

Substitution of new clause for clause (*d*) of Part I.

3. For Part I, clause (*d*), of the said Articles the following shall be substituted, namely:

"(*d*).—*Application of Articles.*

"These Articles shall apply to all—

(*a*) persons to whom they actually apply at present;

(*b*) persons commissioned or gazetted as Native officers, or gazetted as warrant officers, of Her Majesty's Indian Forces;

(*c*) medical subordinates;

(*d*) persons attested under these Articles;

(*e*) unattested recruits;

(*f*) persons

(*f*) persons enrolled under these Articles;

(*g*) persons, not otherwise subject to military law, who, on active service, in camp, on the march, or at any frontier post specified by the Governor General in Council by notification in this behalf, are employed by, or are in the service of, or are followers of, or accompany any portion of, Her Majesty's Indian Forces:

Provided as follows:

44 & 45 Vict., c. 58. if any person claims to belong to a class to which the Army Act is, and these articles are not, applicable, the burden of proving that he belongs to that class shall lie upon him."

Substitution of new clause for clause (*e*) of Part I.

4. For Part I, clause (*e*), of the said Articles the following shall be substituted, namely:

"(*e*).—*Definitions.*

"In these Articles, unless there is something repugnant in the subject or context,—

(*1*) 'notification' means a notification published in the official Gazette:

(*2*) 'prescribed' means prescribed by rules made by the Governor General in Council or by any authority empowered by him in this behalf:

(*3*) 'British officer' means an officer holding a commission in Her Majesty's land forces, but does not include an honorary commissioned officer:

(*4*) 'Native officer' means an officer commissioned or gazetted as an officer holding a Native rank in Her Majesty's Indian Forces:

(*5*) 'officer' means a British officer or Native officer, but does not include a warrant officer or non-commissioned officer:

(*6*) 'medical subordinate' means a senior hospital assistant, a hospital assistant of the first, second or third class, and a sub-hospital assistant, but does not include an officer:

(*7*) 'superior

(*7*) 'superior officer,' when used in relation to a person subject to these Articles, includes a warrant officer, a non-commissioned officer and an acting non-commissioned officer :

(*8*) 'soldier' includes a non-commissioned officer and any armed person doing duty in the ranks of Her Majesty's Indian Forces :

(*9*) 'recruit' means a person enlisted for enrolment in any corps or department as a soldier :

(*10*) 'corps' means a unit of command, such as a regiment of cavalry, a regiment or battalion of infantry, a battery of artillery, and any other separate body of troops which is declared by the Governor General in Council by general or special order to be a corps for the purposes of these Articles; it also includes an army hospital corps and a transport corps :

(*11*) 'department' includes any division or branch of a department :

(*12*) 'military reward' means any gratuity or annuity for long service or good conduct; it also includes any good-conduct pay or pension and any other pecuniary reward :

(*13*) 'enemy' includes all armed mutineers, armed rebels, armed rioters and pirates :

(*14*) 'active service,' as applied to a person subject to these Articles, means the time during which such person is attached to or forms part of a force which is engaged in operations against an enemy, or is engaged in military operations in, or is on the line of march to, a country or place wholly or partly occupied by an enemy, or is in military occupation of any foreign country :

(*15*) the expression 'India' means British India, together with any territories of any Prince or Chief under the suzerainty of Her Majesty exercised through the Governor General in Council or through any Governor in Council or other officer subordinate

to

to the Governor General in Council: and the expression 'British India' means all territories and places within Her Majesty's dominions which are for the time being governed by Her Majesty through the Governor General in Council or through any Governor in Council or other officer subordinate to the Governor General in Council:

(*16*) the expression 'general officer of the Command' means the general officer commanding the forces in a Command: and the expression 'Command' means one of the principal portions into which the army of India is, for the time being, divided:

(*17*) 'commanding officer,' when used in any provision of these Articles with reference to any separate portion of Her Majesty's forces or to any department, means the British officer whose duty it is under the Army Regulations, India, or, in the absence of any such Regulation, by the custom of the service, to discharge with respect to that portion of the forces or that department the functions of commanding officer in regard to matters of the description referred to in that provision:

(*18*) 'military custody' means the arrest or confinement of a person, according to the usages of the service:

(*19*) 'court-martial' means a court-martial held under these Articles:

(*20*) 'criminal court' means a court of ordinary criminal justice in British India, or established or continued elsewhere by the authority of the Governor General in Council:

(*21*) 'civil offence' means an offence which if committed in British India would be triable by a criminal court:

(*22*) 'offence' means any act or omission punishable under these Articles and includes a civil offence as hereinbefore defined: and

(*23*) expressions

XLV of 1860.

(*23*) expressions occurring in the Indian Penal Code and used in these Articles and not herein otherwise defined shall have the meanings respectively assigned to them by that Code."

Substitution of new clause for clause (*f*) of Part I.

5. For Part I, clause (*f*), of the said Articles the following shall be substituted, namely:

"(*f*).—*Saving of certain Regulations.*

"Nothing in these Articles shall affect any regulations by which the respective offices and powers of cantonment magistrates and officers in charge of the police in cantonments are defined and controlled."

Substitution of new title for Title I of Part II.

6. For Part II, Title I, of the said Articles the following shall be substituted, namely:

"TITLE I.—ENROLMENT, ATTESTATION, DISMISSAL AND DISCHARGE.

Enrolment and attestation.

"*Article 1.*—(*1*) The Governor General in Council may, by notification, declare what persons or classes of persons shall be enrolled only, or be both enrolled and attested, respectively.

Mode of enrolment.

(*2*) A person shall be deemed to be enrolled under these Articles when his name has, with his consent, been entered in the prescribed manner on the list of a corps or department of Her Majesty's Indian Forces.

Mode of attestation.

(*3*) Subject to the provisions of this article with respect to recruits, every person to be attested under these Articles shall be taken before the prescribed civil or military officer, and that officer shall read and explain to him, or cause to be read and explained to him in his presence, the questions set forth in the prescribed form of attestation, and such other matters (if any) as may be prescribed; and, after having cautioned him that if he makes a false answer to any question set forth in the attestation form he will be liable to be punished as provided by these Articles, shall record the answer to each question, and shall, if he is satisfied that the person fully understands the questions,

questions, and that the answer has been correctly recorded opposite each question, and if he perceives no impediment, administer to the person an affirmation or oath in the prescribed form.

(*4*) The form of affirmation or oath prescribed under this Article shall contain a promise that the person to be attested will be faithful to Her Majesty, Her heirs and successors, and that he will serve in Her Majesty's Indian Forces and go wherever he is ordered by land or sea, and that he will obey all commands of any officer set over him, even to the peril of his life.

(*5*) When a recruit is reported fit for duty, an affirmation or oath in the same form shall be administered to him in the prescribed manner by the commanding officer in front of the corps or such portion thereof or such members of the department as shall be present.

(*6*) After administering the affirmation or oath, the officer shall authenticate the attestation paper by his signature, and the person shall then be deemed to have been attested.

Treatment of enrolment and attestation as of same effect in certain cases.

(*7*) Subject to any rules which may be prescribed, the Commander-in-Chief in India, or the general officer of the Command, may direct that any persons to whom these Articles apply as attested persons shall, for the purposes of these Articles, be deemed to be enrolled, and that any persons to whom these Articles apply as enrolled persons shall, for the purposes of these Articles, be deemed to be attested.

Rank and subordination.

"*Article 2.*—(*1*) Subject to the provisions of the Army Act, the Governor General in Council may, by notification, direct that persons of any class subject to these Articles shall, for any of the purposes of these Articles, be deemed to be Native officers, warrant officers or non-commissioned officers ; and,

41 & 45 Vict., c. 58.

(*2*) Subject as aforesaid, any prescribed authority may issue an order giving a like direction with respect to any such person.

(*3*) Any

(*3*) Any notification or order issued under this article may be cancelled by the authority issuing the same; and,

(*4*) Subject as aforesaid, any person of the said classes with respect to whom no such notification or order is in force shall, so far as may be, be deemed for all the purposes of these Articles to be of a rank inferior to that of a non-commissioned officer.

(*5*) Should any question arise as to the rank of any other person subject to these Articles, or as to whether any such person is above or below a specified rank, the decision of the Governor General in Council thereon shall be conclusive.

(*6*) Every person subject to these Articles shall, for the purposes thereof, be deemed to be under the commanding officer of the corps or department (if any) to which he is attached, and, if not attached to any corps or department, under any officer who may for the time being be named as his commanding officer by the general or other officer commanding the force with which such person may for the time being be serving, or of any other prescribed officer, or, if no such officer is named or prescribed, under the said general or other officer commanding:

Provided that a general or other officer commanding shall not place any person under an officer of official rank inferior to that of such person if there is present at the place where such person is any officer of higher rank under whom he can be placed.

Dismissal and discharge of commissioned officers.

"*Article 3.*—(*1*) Every Native officer shall be liable to dismissal from the service by the sentence of a general court martial, and to dismissal or discharge by order of the Governor General in Council, or of the Commander-in-Chief in India, or of the general officer of the Command to which he belongs.

(*2*) A Native officer dismissed under these Articles shall forfeit all claim to pension.

Dismissal and discharge of other persons.

"*Article 4.*—(*1*) Every person subject to these Articles,

Articles, other than a Native officer, shall be liable to—

(*a*) dismissal from the service by the sentence of any court-martial empowered to try him, and

(*b*) dismissal or discharge from the service, by order of the Governor General in Council, or of the Commander-in Chief in India, or of the general officer of the Command to which he belongs, or of the officer commanding the division or district in which he is serving, or if he belongs to a force not attached to a command, by order of the officer commanding such force.

(*2*) Every person so dismissed shall forfeit all claim to pension.

Attested person dismissed or discharged and re-enlisting or making false answer at his attestation.

"*Article 5.*—(*1*) Every attested person of or below the rank of non-commissioned officer who has been dismissed or discharged from the service, and who subsequently re-enters the service without at the time stating the fact of his dismissal or discharge, or showing his certificate of dismissal or discharge, may be dismissed the service by the officer commanding the corps or department with which he is serving; and

(*2*) Every attested person of or below the rank of non-commissioned officer who is discovered to have made a wilfully false answer to any question set forth in the attestation paper which has been put to him by, or by direction of, the officer before whom he appears for the purpose of being attested, shall, on conviction by court-martial, be liable to suffer imprisonment (with hard labour and with or without solitary confinement) or such less punishment as is in these Articles mentioned.

Certificate to person dismissed or discharged.

"*Article 6.*—Every attested person who is dismissed or discharged from the service shall be furnished by his commanding officer with a certificate, in the English

English language and in the mother-tongue of such person (when his mother-tongue is not English), setting forth—

(*a*) the authority dismissing or discharging him;

(*b*) the cause of his dismissal or discharge; and

(*c*) the full period of his service in the army."

Repeal of portion of article 7.

7. In article 7, sentence I, of the said Articles, the words "in any regiment, corps, detachment or guard" are hereby repealed.

Substitution of new sentence for third sentence of same article.

8. For the third sentence of the last-mentioned article the following shall be substituted, namely:

"or who, knowing or having reason to believe in the existence of any mutiny or sedition, or of any intention to mutiny or create sedition, or of any conspiracy against the State."

Amendment of article 8.

9. In article 8 of the said Articles, for the words "under any circumstances in which the superior officer is distinguishable as such in any manner" the words "knowing or having reason to believe him to be such" shall be substituted.

Substitution of new articles for articles 10 and 11.

10. For articles 10 and 11 of the said Articles the following shall be substituted, namely:

"*Desertion.*

"*Article 10.*—Who deserts or attempts to desert the service;—or

"*Re-enlistment without having been discharged.*

"*Article 11.*—Who, without having first obtained a regular discharge from the corps or department to which he belongs, enlists or enrols himself in any other corps or department;—or"

Amendment of article 24.

11. For the last paragraph of article 24 of the said Articles the following shall be substituted, namely:

"Whenever any person is convicted of an offence specified in article 7 and punishable with death under this

this article, all his property, moveable and immoveable, shall be forfeited to the Government."

Substitution of new articles for articles 25 and 26.

12. For articles 25 and 26 of the said Articles the following shall be substituted, namely:

"*Unbecoming behaviour.*

"*Article 25.*—Any officer, medical subordinate or warrant officer who behaves in a manner unbecoming his position and character;—and

any person subject to these Articles—

"*Intoxication on duty.*

"*Article 26.*—Who is in a state of intoxication when on or after having been warned for any duty, or on parade; or on the line of march;—or"

Substitution of new article for article 31.

13. For article 31 of the said Articles the following shall be substituted, namely:

"*Failure to rejoin.*

"*Article 31.*—Who, being on leave of absence and having received information from proper authority that his corps or department has been ordered on service, fails, without sufficient cause, to rejoin without delay;—or"

Substitution of new article for article 39.

14. For article 39 of the said Articles the following shall be substituted, namely:

"*Impeding Provost-marshal.*

"*Article 39.*—Who impedes a provost-marshal or an assistant provost-marshal, or any officer or non-commissioned officer or other person legally exercising authority under or on behalf of a provost-marshal or, when called on, refuses to assist, in the execution of his duty, the provost-marshal, assistant provost-marshal or any such officer, non-commissioned officer or other person;—or"

Amendment of article 40.

15. In article 40 of the said Articles the words "enrolled

"enrolled or" shall be inserted between the word person" and the word "attested."

16. For article 47 of the said Articles the following shall be substituted, namely: Substitution of new article for article 47.

"*Making away with regimental necessaries.*

"*Article 47.*—Who—

(*a*) designedly or through neglect kills, injures, makes away with or loses his horse or ill-treats any animal used in the public service;—or

(*b*) dishonestly or fraudulently removes, conceals or delivers to any person, or designedly or through neglect injures or loses his arms, clothes, tools, musical or surgical instruments, equipments, ammunition, accoutrements or regimental necessaries, or any such articles entrusted to him or belonging to any other person;—or

(*c*) sells, pawns, destroys or defaces any medal or decoration granted to him by order of Her Majesty or of the Governor General in Council for service in the field or for general good conduct;—or"

17. For article 57 of the said Articles the following shall be substituted, namely: Substitution of new article for article 57.

"*Punishment for offences mentioned in articles 54, 55 and 56.*

"*Article 57.*—Shall, if convicted by a general court-martial, be sentenced to be dismissed the service and to forfeit any arrears of pay and allowances due to him at the time of dismissal, and shall be punishable also with imprisonment (with or without hard labour, and with or without solitary confinement, for a term which may extend to two years; and shall, if convicted by a district court-martial, be liable to any

any or all of the penalties which such court is competent to inflict."

Amendment of article 65.

18. In article 65 of the said Articles the word "other" shall be omitted.

Substitution of new article for article 66.

19. For article 66 of the said Articles the following shall be substituted, namely:

"*Penalties for offences specified in articles 58 to 65.*

"*Article 66.*—Shall, on conviction by a general or district court-martial, be liable to any or all of the punishments, other than death or transportation, which the court-martial is competent to award."

Amendment of article 69.

20. In article 69 of the said Articles, for the words "such punishments as" to the end, the words "any or all of the punishments, other than death or transportation, which the court-martial is competent to award" shall be substituted.

Substitution of new article for article 71.

21. For article 71 of the said Articles the following shall be substituted, namely:

"*Abetment.*

"*Article 71.*—Every person who abets, within the meaning of the Indian Penal Code, any offence punishable under these Articles may be punished with the punishment hereinbefore provided in these Articles for such offence." XLV of 1860.

Substitution of new article for article 72.

22. For article 72 of the said Articles the following shall be substituted, namely:

Courts-martial and the kinds thereof.

"*Article 72.*—For the purposes of these Articles, there shall be five kinds of courts-martial, that is to say—

(1) General courts-martial.	Hereinafter called ordinary courts-martial.
(2) District courts-martial.	
(3) Regimental courts-martial.	
(4) Summary general courts-martial.	Hereinafter called extraordinary courts-martial."
(5) Summary courts-martial.	

23. For

Substitution of new articles for articles 73 and 74.

23. For articles 73 and 74 of the said Articles the following shall be substituted, namely:

"*Ordinary Courts-martial.*

Power to convene ordinary courts-martial.

"*Article 73.*—(*1*) The following authorities shall have power to convene general or district courts-martial, namely:

(*a*) the Commander-in-Chief in India,

(*b*) the general officer of the Command,

(*c*) any officer empowered in that behalf by warrant of the Commander-in-Chief in India or the general officer of the Command.

(*2*) The power of convening general or district courts-martial may be granted under clause (*1*), sub-clause (*c*), subject to such restrictions, reservations, exceptions and conditions as the Commander-in-Chief in India or the general officer of the Command granting the power may think fit.

(*3*) Any warrant under this article for convening general or district courts-martial, or either of them, may be addressed to an officer by name, or by designation of his office, or partly in one way and partly in the other, and may or may not, according to the terms thereof and the mode in which it is addressed, be limited to an officer named or be extended to any person for the time being performing the duties of such officer, or to the successors in command of such officer.

Composition of general courts-martial.

"*Article 74.*—A general court-martial shall, if held in British India, consist of not less than seven officers, unless that number, due regard being had to the public service, is not available, in which case the court may consist of not less than five officers."

Repeal of articles 75, 77, 78 and 79.

24. Articles 75, 77, 78 and 79 of the said Articles are hereby repealed.

Amendment of article 76.

25. In article 76 of the said Articles, for the words "reduction to the ranks" the words "reduction

duction to a lower grade or to the ranks" shall be substituted.

Substitution of new articles for articles 80 and 81.

26. For articles 80 and 81 of the said Articles the following shall be substituted, namely:

Composition of district court-martial.

"*Article 80.*—A district court-martial shall consist of not less than five officers, unless that number, due regard being had to the public service, is not available, in which case the court may consist of not less than three officers.

"*Article 81.*—A district court-martial may, when necessary, be composed wholly of officers of the corps or department to which the accused belongs."

Amendment of article 82.

27. In article 82 of the said Articles the words "or garrison" and the words "other than mutiny" shall be omitted.

Further amendment of same article.

28. In the last-mentioned article, for the words "one year" the words "two years" and for the words "reduction to the ranks" the words "reduction to a lower grade or to the ranks" shall be respectively substituted.

Insertion of new article after article 82.

29. After article 82 of the said Articles the following article shall be inserted, namely:

Convening order to state if larger number of officers is not available.

"*Article 82A.*—Whenever a general or district court-martial is ordered to be composed of the smaller number of officers specified in article 74 or 80, the order convening the court shall expressly state that the larger number of officers is not, due regard being had to the public service, available; and that statement shall be conclusive evidence of the fact so stated."

Substitution of new articles for articles 83, 84, and 85.

30. For articles 83, 84 and 85 of the said Articles the following shall be substituted, namely:

Appointment of regimental court-martial.

"*Article 83.*—A regimental court-martial may be appointed by the officer commanding any corps or department

department or detachment thereof or by any officer when in command of two or more corps or departments or detachments thereof.

Composition of regimental court-martial.

"*Article 84.*—A regimental court-martial shall consist of not less than three officers.

Powers of such court.

"*Article 85.*—A regimental court-martial shall have power to try all persons subject to these Articles and not above the rank of non-commissioned officer—

(*a*) for any offence triable by a court-martial under these Articles, except an offence punishable under articles 7 to 23 (both inclusive), articles 54 to 65 (both inclusive), or articles 171 to 173 (both inclusive), and,

(*b*) with the previous sanction of the prescribed authority, for any of the offences so excepted.

Powers as to sentences of such courts.

"*Article 85A.*—A regimental court-martial shall have power to pass any sentence which might have been passed by a district court-martial for the like offence other than suspension from rank, pay and allowances:

Provided that no sentence of imprisonment for a term exceeding six months, nor any of the additional punishments specified in article 135, shall be passed by a regimental court-martial."

Substitution of new articles for articles 86 to 89.

31. For articles 86 to 89 (both inclusive) of the said Articles the following shall be substituted, namely :

Native and British officers when to be nominated.

"*Article 86* —(*1*) The officers composing a court-martial convened under the foregoing provisions shall, except as hereinafter provided, be Native officers.

(*2*) The Governor General in Council, or the Commander-in-Chief in India, or the general officer of the Command, or any officer empowered in that behalf by warrant of the Commander-in-Chief in India or the general officer of the Command, may direct that any court-martial convened under these Articles shall be composed of British instead of Native officers.

(*3*) Any

(*3*) Any person subject to these Articles, who is under orders for trial by any court-martial, may claim to be tried by British officers.

(*4*) In all cases the right of making such a claim shall, before the court is convened, be explained to the person under orders for trial by the commanding officer, or some officer deputed by him in this behalf, and, when such a claim is made, the court shall be constituted accordingly.

(*5*) A court-martial convened for the trial of any person subject to these Articles, and serving with any British corps or detachment, may be composed of British officers if, in the opinion of the officer convening the court (such opinion to be expressed in the order convening the court and to be conclusive), Native officers are not available with due regard to the public service for service on the court.

Judge advocate and appointment of superintending officer for native court-martial.

"*Article 87.*—(*1*) Every general court-martial shall be attended by a judge advocate.

(*2*) If no officer of the judge advocate general's department is available, the officer convening the court shall appoint a fit person to act as judge advocate at the trial.

(*3*) No person under orders for trial or under trial by any court-martial may, without the leave of the court, object to any person acting or professing to act as judge advocate.

(*4*) A British officer of not less than four years' service, hereinafter called the superintending officer, shall be appointed to superintend the proceedings of every court-martial composed of Native officers which is not attended by a judge advocate.

President.

"*Article 88.*—(*1*) At every court-martial the senior officer shall sit as president without special appointment as such.

(*2*) In case of the death or unavoidable absence of the president, the next senior officer shall take the place of the president, without special appointment as such

such, and the trial shall proceed if the court is still composed of not less than the smallest number of officers of which it is required by these Articles to consist.

Finding and sentence invalid without confirmation.

"*Article 89.*—No finding or sentence of a general, district or regimental court-martial shall be valid, except so far as it may be confirmed as provided by these Articles.

By whom findings and sentences may be confirmed or otherwise disposed of.

"*Article 89A.*—(*1*) The following authorities shall have power to confirm the findings and sentences of general and district courts-martial :

(*a*) the Commander-in-Chief in India ;

(*b*) the general officer of the Command, as regards troops under his command wherever stationed ;

(*c*) the officer commanding a force not attached to a Command ;

(*d*) any officer empowered in that behalf by warrant of the Commander-in-Chief in India or the general officer of the Command :

Provided that, except on active service or beyond the limits of India, no warrant issued under this article shall be deemed to empower an officer to confirm any finding or sentence in the case of an officer, medical subordinate or warrant officer, or a sentence of death, transportation or imprisonment for a term exceeding seven years in any case whatever.

(*2*) The provisions of article 73, clauses (*2*) and (*3*), shall, with the necessary modifications, apply to warrants issued under this article.

(*3*) The officer who convenes a regimental court-martial or the officer having authority to convene such court-martial, at the date of the submission of the finding and sentence thereof, shall have power to confirm the same.

"*Article*

Power of confirming officer to mitigate, remit or commute sentence.

"*Article 89B.*—Subject to such restrictions as may be contained in any warrant issued under the last preceding article, the confirming officer may, when confirming the sentence of a court-martial, mitigate or remit the punishment thereby awarded, or commute that punishment for any less punishment or punishments to which the offender might have been sentenced by the court-martial:

Provided that a sentence of transportation shall not be commuted to a sentence of imprisonment for a term exceeding the term of transportation awarded by the court."

Substitution of new articles for articles 90 to 97.

32. For articles 90 to 97 (both inclusive) of the said Articles the following shall be substituted, namely :

"*Extraordinary Courts-martial.*

Convening of summary general courts-martial.

"*Article 90.*—The following authorities shall have power to convene a summary general court-martial, and such a court-martial may be convened—

(*a*) in any place, whether within or beyond British India, by an officer empowered in this behalf by an order of the Governor General in Council or of the Commander-in-Chief in India or of the general officer of the Command;

(*b*) by an officer commanding any detached portion of Her Majesty's troops upon active service when, in his opinion, it is not practicable, with due regard to discipline and the exigencies of the service, that an offence should be tried by an ordinary general court-martial.

Composition of summary general courts-martial.

"*Article 91.*—(*1*) A summary general court-martial shall consist of not less than three officers, who may be either British or Native, or both British and Native officers, as the officer convening the court thinks fit.

(*2*) Such

(*2*) Such court may be convened and the proceedings thereof be recorded in accordance with the form in the Second Appendix to these Articles with such variations as the circumstances of each case may require:

Provided that the convening officer may, in respect of any such trial by such court, specially order the evidence, together with the prisoner's statement in defence, to be fully recorded in writing.

Powers of a summary general court-martial.

"*Article 92.*—A summary general court-martial shall have all the powers of a general court-martial, and, subject to any instructions contained in the order convening the court, its sentence shall be valid, and may be carried out forthwith in case it does not exceed that which a district court-martial is empowered to pass, and in any other case when confirmed by the authority convening the court.

Convening and constitution of, and persons triable by, a summary court-martial.

"*Article 93.*—(*1*) A summary court-martial may be held—

(*a*) by the commanding officer, being a combatant officer, of any corps or department of Her Majesty's Indian Forces, or of any detachment of those forces;

(*b*) by the commanding officer of any British corps or detachment to which Native combatant details subject to these Articles are attached.

(*2*) At every summary court-martial the officer holding the trial shall alone constitute the court, but the proceedings shall be attended throughout by two other officers, British or Native, who shall not, as such, be affirmed or sworn.

(*3*) The proceedings shall be recorded in the English language, and, when closed, shall be signed by the officer holding the trial, and by the officers attending thereat.

(*4*) A summary court-martial may try any person subject to these Articles and under the command of the

the officer holding the court, except an officer, medical subordinate or warrant officer.

(5) Any member of an army hospital corps may be tried by summary court-martial by any officer authorised in this behalf by the officer commanding the division, district, brigade or station to which the alleged offender belongs.

Offences triable by a summary court-martial.

"*Article 94.*—A summary court-martial may try any offence punishable under any of these Articles:

Provided that when there is no grave reason for immediate action, and reference can, without detriment to discipline, be made to superior authority, a summary court-martial shall not try without such reference any of the following offences, namely:

(*a*) any offence punishable under any of the Articles 7 to 23 (both inclusive), or Articles 54 to 65 (both inclusive), or Article 171;

(*b*) any offence against the officer holding the court.

Powers of a summary court-martial.

"*Article 95.*—(1) A summary court-martial held by the commanding officer of a corps or department may pass any sentence which can be passed under these Articles, except a sentence of death or transportation, or of imprisonment for a term exceeding one year.

(2) A summary court-martial held by any other officer may pass any sentence which can be passed under these Articles, except a sentence of death or transportation, or of imprisonment for a term exceeding six months.

Finding and sentence of a summary court-martial.

"*Article 96.*—The finding and sentence of a summary court-martial shall not require to be confirmed, but may be carried out at once:

Provided that, if the officer holding the trial is of less than five years' service, he shall not, except on active service, carry into effect any sentence until it has received the approval of a superior military officer commanding not less than a corps.

"*Article*

"*Article 97.*—The proceedings of every summary court-martial shall, without delay, be forwarded to the officer commanding the district, or the division or brigade, within which the trial was held, or to the prescribed officer: and such officer or the Commander-in-Chief in India or the general officer of the Command, or, when the court is held in a force not attached to a Command, the officer commanding the force, may, for reasons based on the merits of the case, but not on any merely technical grounds, set aside the proceedings." Transmission of proceedings of summary courts-martial.

33. For Article 100 of the said Articles the following shall be substituted, namely: Substitution of new article for article 100.

"*Article 100.*—(*1*) Whenever any person subject to these Articles is accused of any offence which his commanding or other superior officer considers should be tried by court-martial, such officer shall order the accused to be placed in military custody until he can be tried by a court-martial or is discharged by proper authority. Arrest or confinement of accused.

(*2*) No such person shall be detained in military custody longer than is necessary for the purposes of justice."

34. Article 101 of the said Articles is hereby repealed. Repeal of article 101.

35. For article 102 of the said Articles the following shall be substituted, namely: Substitution of new article for article 102.

"*Article 102.*—(*1*) An interpreter shall be appointed to every court martial. Interpreter.

(*2*) If no duly qualified interpreter is available at the station or place where the court-martial sits, the officer appointing the court, or the officer commanding in the district or place within or at which the trial is to be held, shall appoint any competent person to perform the duty of interpreter.

(*3*) When

(*3*) When no other qualified or competent person is available, the superintending officer, or, in the case of an European court, the president, shall perform the duty of interpreter.

(*4*) In the case of a trial by a summary court-martial, the officer holding the trial, or one of the officers in attendance thereat, may perform the duty of interpreter if no other competent interpreter is available.

(*5*) No interpreter shall, as such, have a vote upon any matter."

Substitution of new articles for article 103.

36. For article 103 of the said Articles the following shall be substituted, namely :

Dissolution of courts.

"*Article 103.*—(*1*) When a court-martial after the commencement of the trial is reduced below the smallest number of officers of which it is by these Articles required to consist, it shall be deemed to be dissolved.

(*2*) If, on account of the illness of the prisoner before the finding, it is impossible to continue the trial, a court-martial shall be dissolved.

(*3*) Where a court-martial is dissolved under this article, the prisoner may be tried again.

Power to clear court.

"*Article 103A.*—The president of a court-martial may, on any deliberation among the members, cause the court to be cleared of all other persons.

Power to view place.

"*Article 103B.*—The court may, when it thinks fit, view any place."

Amendment of article 104.

37. In article 104 of the said Articles the words "general court martial appointed under an Order in Council, or of any other" and the words and figures "under article 96 or 97" shall be omitted.

Amendment of article 107.

38. In Article 107 of the said Articles, for the words "courts-martial, other than courts-martial appointed under an Order in Council, or summary" the word "ordinary" shall be substituted.

39. After

39. After article 108 of the said Articles the following article shall be inserted, namely: Insertion of new article after article 108.

"*Article 108A.*—At a summary court-martial the interpreter shall make affirmation or oath down to the words 'published by authority' only." Affirmation or oath of interpreter.

40. Article 114 of the said Articles is hereby repealed. Repeal of article 114.

41. For article 116 of the said Articles the following shall be substituted, namely: Substitution of new article for article 116.

"*Article 116.*—(*1*) A prisoner charged before a court-martial with desertion may be found guilty of attempting to desert or of being absent without leave. Conviction of one offence permissible on charge of another.

(*2*) A prisoner charged before a court-martial with attempting to desert may be found guilty of desertion or of being absent without leave.

(*3*) A prisoner charged before a court-martial with any one of the following offences, that is to say, theft, dishonest misappropriation or conversion, criminal breach of trust, or dishonestly receiving or retaining stolen property, may be found guilty of any other of those offences.

(*4*) A prisoner charged before a court-martial with any other offence under these Articles may, on failure of proof of an offence having been committed under circumstances involving a more severe punishment, be found guilty of the same offence as having been committed under circumstances involving a less severe punishment."

42. For article 117 of the said Articles the following shall be substituted, namely: Substitution of new article for article 117.

"*Article 117.*—(*1*) When any person subject to these Articles has been convicted by a court-martial of any offence, such court-martial shall enquire into, and Evidence of previous convictions and general character.

and receive and record evidence of, any previous convictions of such person, either by a court-martial or by a criminal court, and shall further enquire into and record the general character of such person.

(*2*) Evidence received under this article may be either oral, or in the shape of entries in, or certified extracts from, court-martial books or other official records; and it shall not be necessary to prove the signature to such certified extracts, nor shall it be necessary to give notice before trial to the person tried that evidence as to his previous convictions or character will be received.

(*3*) At a summary court-martial the commanding officer holding the trial may, if he thinks fit, record any previous convictions against the offender and his general character, as of his own knowledge instead of requiring them to be proved under the foregoing provisions of this article.

General rule as to evidence.

"*Article 117A.*—Subject to the provisions of the last foregoing article, the Indian Evidence Act, 1872, subject to such modifications thereof and to such additional rules of evidence as the Governor General in Council may, by notification, direct, shall apply to all proceedings before a court-martial." I of 1872.

Substitution of new articles for articles 119 and 120.

43. For articles 119 and 120 of the said Articles the following shall be substituted, namely:

Majority requisite to sentence of death.

"*Article 119.*—No sentence of death shall be passed by any court-martial without the concurrence of two-thirds at the least of the members of the court.

Revision of finding or sentence.

"*Article 120.*—(*1*) The finding or sentence of any court-martial may be once revised by order of the officer authorized to dispose of the proceedings, and, on such revision, the court, if so directed by him, may take additional evidence.

(*2*) The court, on revision, shall consist of the same officers as were present when the original decision

sion was passed, unless any of those officers shall be unavoidably absent.

(*3*) In case of such unavoidable absence the cause thereof shall be duly certified in the proceedings, and the court shall proceed with the revision, provided it still consists of the smallest number of officers of which such court is by these Articles required to consist."

Substitution of new articles for articles 122 to 124.

44. For articles 122 to 124 (both inclusive) of the said Articles the following shall be substituted, namely:

Summoning witnesses and production of documents.

"*Article 122.*—(*1*) The judge advocate in the case of a general court-martial, and the officer ordering the trial in the case of any other court-martial, may, by summons under his hand, require the attendance before the court, at a time and place to be mentioned in the summons, of any person either to give evidence or to produce any document or other thing.

(*2*) In the case of a witness amenable to military authority, the summons shall be sent to the officer actually commanding the corps, department or detachment to which he belongs, and such officer shall serve it upon him accordingly.

(*3*) In the case of any other witness, the summons shall be sent to the magistrate within whose jurisdiction he may be or reside, and such magistrate shall give effect to the summons as if the witness were required in the court of such magistrate.

(*4*) When a witness is required to produce any particular document or other thing in his possession or power, the summons shall describe it with convenient certainty.

(*5*) Nothing in this section shall be deemed to affect the Indian Evidence Act, 1872, sections 123 and 124, or to apply to any letter, post-card, telegram or other document in the custody of the postal or telegraph authorities.

I of 1872.

(*6*) If

(*6*) If any document in such custody is, in the opinion of any district magistrate, chief presidency magistrate, high court or court of session, wanted for the purposes of any court-martial, such magistrate or court may require the postal or telegraph authorities, as the case may be, to deliver such document to such person as such magistrate or court may direct.

(*7*) If any such document is, in the opinion of any other magistrate or of any commissioner of police, or district superintendent of police, wanted for any such purpose, he may require the postal or telegraph department, as the case may be, to cause search to be made for and to detain such document pending the orders of any such district magistrate, chief presidency magistrate or court.

Contempts of court.

"*Article 123.*—(*1*) Any witness duly summoned, and any person who commits any contempt of court in the presence of a court-martial, or any offence described in article 56, 67 or 68, shall, if subject to these Articles, be proceeded against as the court may direct.

(*2*) If any such witness or person is not so subject, the president of the court-martial may certify the offence under his hand to the court of any magistrate within the local limits of whose jurisdiction it was committed, and the magistrate may thereupon take cognizance of the case, and after hearing anything which the accused may desire to say, dispose of it as if the offence had been committed in a proceeding in the court of such magistrate.

Privileges of persons attending courts martial.

"*Article 124.*—(*1*) No president or member of a court-martial, no judge advocate or superintending officer, no party to any proceeding before a court-martial or his legal practitioner or agent, and no witness acting in obedience to a summons to attend a court-martial, shall, while proceeding to, attending on or returning from, a court-martial, be liable to arrest under civil or revenue process.

(*2*) If any such person is arrested under any such process

process, he may be discharged by order of the court-martial."

45. Articles 125 to 129 (both inclusive) of the said Articles are hereby repealed. Repeal of articles 125 to 129.

46. In article 130, clause (*d*), sentence 1, of the said Articles, for the words "one year" the words "two years" shall be substituted. Amendment of article 130.

47 For article 131 of the said Articles the following shall be substituted, namely: Substitution of new article for article 131.

"*Article 131.*—Dismissal from the service may accompany any other sentence passed by a court-martial." Dismissal.

48. In article 132 of the said Articles, after the word "reduced" the words "to a lower grade or" shall be inserted. Insertion of words in article 132.

49. For articles 136 to 137 (both inclusive) of the said Articles the following shall be substituted, namely: Substitution of new articles for articles 136 to 137.

"*Article 133.*—In executing a sentence of solitary confinement, such confinement shall in no case exceed fourteen days at a time, with intervals between the periods of solitary confinement of not less duration than such periods; and, when the imprisonment awarded shall exceed three months, the solitary confinement shall not exceed seven days in any one month of the whole imprisonment awarded, with intervals between the periods of solitary confinement of not less duration than such periods. Solitary confinement.

"*Article 134.*—A non commissioned officer sentenced by court-martial to any of the punishments specified in the second paragraph of article 132 shall be deemed to be reduced to the ranks. Reduction of non-commissioned officers to ranks.

"*Article 135.*—On a conviction of any offence, a general, summary general or district court-martial may, in addition to any other punishment which it is empowered to award, sentence the offender to forfeit Forfeiture of pay and pension.

forfeit all advantage as to additional pay and claim to pension on discharge which might otherwise have accrued from the length or nature of his former service, or to forfeit all such advantage absolutely, whether it has accrued from former service or may accrue from future service, or to forfeit service for the purpose of promotion, increased pay or pension or any other prescribed purpose, or to forfeit any military decoration or reward.

Stoppage of good-conduct pay on conviction.

"*Article 136.*—Whenever a person subject to these Articles is convicted by a court-martial, his good-conduct pay shall, subject to any rules or orders which may from time to time be made with the previous sanction of the Governor General in council, cease.

Forfeiture of arrears of pay.

"*Article 137.*—On a conviction for any offence, if the offender is sentenced to dismissal from the service, or if his sentence involves such dismissal, he may further be sentenced to forfeit, if the court shall so direct,—

(*a*) all or any arrears of pay and allowances or other public money due to him at the time of his dismissal, or

(*b*) such portion thereof as may be required to make good any proved loss or damage arising out of his offence."

Amendment of article 138.

50. The first paragraph of article 138 of the said Articles, and the word "and" at the beginning of the second paragraph of the same article, are hereby repealed.

Amendment of article 139.

51. In Article 139 of the said Articles, for the words "in the case of an officer, two-thirds, or in the case of any other person, one-half of his" the words "one-half of the offender's" shall be substituted.

Repeal of articles 142 to 149.

52. Articles 142 to 149 (both inclusive) of the said Articles are hereby repealed.

Amendment of articles 150 and 151.

53. In articles 150 and 151 of the said Articles, after

after the words "the offender shall" the words "as soon as may be convenient" shall be inserted, and for the words "the nearest jail" the words "a jail" shall be substituted.

Addition to article 151.

54. To the last-named article the following proviso shall be added, namely:

"Provided that in the case of a sentence of such imprisonment for a period not exceeding three months, the confirming or superior authority or, in the case of a summary court-martial, the commanding officer holding the trial may direct that the sentence shall be undergone in military custody."

Amendment of article 152.

55. To article 152 of the said Articles the words "Subject to the control of the Commander-in-Chief in India" shall be prefixed; and for the words "the Commander-in-Chief of a Presidency" the following words shall be substituted, namely: "the general officer of the Command."

Further amendment of same article.

56. To the second paragraph of the last-mentioned article the words "Subject as aforesaid" shall be prefixed, and in the same paragraph for the words "any Presidency" the words "a Command" shall be substituted.

Insertion of new words in article 155.

57. In article 155 of the said Articles, after the words "from the date of such sentence" the words "or, if an appeal be preferred against such sentence and fail, from the date of the disposal of such appeal," shall be inserted.

Addition to same article.

58. To the last-mentioned article the following shall be added, namely:

"Provided that on active service any such person may, by order of the officer empowered under these Articles to confirm or otherwise dispose of the proceedings of the trial, be retained to serve in the ranks, and his service therein shall be reckoned as part of his term of transportation or imprisonment."

Repeal of articles 156 to 159.

59. Articles 156 to 159 (both inclusive) of the said Articles are hereby repealed.

60. For

Sub-titution of new article for article 160.

60. For article 160 of the said Articles the following shall be substituted, namely:

Pardons and remissions.

"*Article 160.*—When any person subject to these Articles has been convicted by a court-martial of any offence,—

(*a*) the Governor General in Council, or,

(*b*) when the person has been convicted of any offence other than a civil offence, the Commander-in-Chief in India or the general officer of the Command,

may—

(*1*) pardon the person;

(*2*) remit wholly or in part any punishment awarded to him;

(*3*) order the restoration to him of any service or other advantage forfeited under his sentence, or

(*4*) re-admit him to the service when he has been dismissed therefrom:

Provided that the general officer of the Command shall not exercise the powers conferred by this section in respect of any person, unless—

(*1*) the person was under his authority when sentenced; and

(*2*) the person is still in the service, or, if the person has been dismissed from the service, the corps or department from which he was dismissed has since continued under the authority of that officer."

Amendment of article 161.

61. In article 161 of the said Articles the words "or to the Government of Fort St. George, or to the Government of Bombay," shall be repealed; and for the words "Commander-in Chief of any Presidency or of the officer commanding any force not attached to a Presidency" the following words shall be substituted, namely: "Commander-in-Chief in India or the

the general officer of the Command, or of the officer commanding any force not attached to a Command."

Addition of new article after article 161.

62. After article 161 of the said Articles the following shall be inserted, namely:

"*Preservation of Proceedings.*

Preservation of proceedings of courts-martial.

"*Article 161A.*—(*1*) The proceedings of all general courts-martial shall be preserved by the judge advocate general for not less than seven years, and the proceedings of summary general courts-martial and district courts-martial for not less than three years, from the date of the confirmation of the finding and sentence.

(*2*) The proceedings of regimental and summary courts-martial shall be preserved for three years with the records of the corps or department to which the prisoner belonged.

(*3*) Every person tried by a court-martial shall be entitled, on demand at any time after the confirmation of the finding and sentence where such confirmation is required, and before the proceedings are destroyed, to obtain from the officer or person having the custody of the proceedings a copy thereof, including the proceedings upon revision, if any, upon payment for the same at the prescribed rate."

Substitution of new article for article 162.

63. For article 162 of the said Articles the following shall be substituted, namely:

Enquiry on absence of person subject to Articles.

"*Article 162.*—(*1*) When any person subject to these Articles has been absent without due authority from his duty for a period of sixty days, a court of enquiry shall, as soon as practicable, be assembled, and, upon affirmation or oath administered in the prescribed manner, shall enquire respecting the absence of the person, and the deficiency, if any, of property of the Government entrusted to his care, or of his arms, ammunition, equipments, instruments, clothing

clothing or necessaries; and, if satisfied of the fact of such absence without due authority or other sufficient cause, the Court shall declare such absence and the period thereof, and the said deficiency, if any; and the commanding officer of the corps or department to which the person belongs shall enter in the court-martial book of the corps or department a record of the declaration.

(*2*) If the person declared absent does not afterwards surrender, or is not apprehended, the record shall have the legal effect of a conviction of desertion.

(*3*) If the person declared absent surrenders or is apprehended, the record or a copy thereof purporting to bear the signature of the officer having the custody of the court-martial book shall, on the trial of the person for desertion, be presumptive evidence of the facts therein recorded; and, on proof of the identity of the prisoner with the person therein mentioned, he may be found guilty of desertion and of the deficiency, if any, therein recorded."

Amendment of article 163.

64. For the last paragraph of article 163 of the said Articles the following shall be substituted, namely:

"Such recommendation, duly confirmed by the Commander-in-Chief in India, or by the general officer of the Command, or the officer commanding any force not attached to a command to which he belongs, or by any general officer under whose command the person is serving, shall entitle him to receive such arrears and reckon service accordingly."

Substitution of new article for article 164.

65. For article 164 of the said Articles the following shall be substituted, namely:

Reduction to lower grade or ranks.

"*Article 164.*—The Commander-in-Chief in India the general officer of the Command, the officer commanding any force not attached to a command, and the officer commanding any district or division or brigade,

brigade, shall respectively have power to reduce to a lower grade or to the ranks any non-commissioned officer under his command."

Amendment of article 165.

66. In article 165 of the said Articles, for the words "No such minor punishment shall be awarded by a court-martial," to the end of the article, the following shall be substituted, namely:—

"Unless otherwise specially provided by the said Commander-in-Chief, no Native officer, medical subordinate or warrant officer shall be liable to any such minor punishment.

"Good-conduct pay shall not necessarily be forfeited on the infliction of a minor punishment, but forfeiture thereof may be awarded as a substantive punishment, by order of the commanding officer, as may from time to time be prescribed in the General Orders of the Commander-in-Chief in India.

"Forfeiture of good-conduct pay may be awarded in addition to any other minor punishment."

Amendment of article 166.

67. In article 166 of the said Articles, the words "the Governor of Fort St. George in Council, the Governor of Bombay in Council, or any other Local Government" shall be omitted.

Amendment of article 168.

68. In article 168 of the said Articles, for the words "the Commander-in-Chief of the Presidency" the words "the Commander-in-Chief in India or the general officer of the Command" shall be substituted.

Amendment of article 169.

69. In the second paragraph of article 169 of the said Articles, for the words "warrant officer" the words "non-commissioned officer" shall be substituted.

Repeal of part of article 170.

70. The second and third paragraphs of article 170 of the said Articles are hereby repealed.

Substitution of new articles for articles 171 to 175.

71. For articles 171 to 175 (both inclusive) of the said Articles the following shall be substituted, namely:

"*Civil*

"*Civil offences.*

Military jurisdiction with respect to civil offences.

"*Article 171.*—Every person subject to these Articles who at any place beyond British India commits any civil offence shall be deemed to be guilty of an offence against military law, and if charged therewith under this article shall, subject to the provisions of these Articles, be liable to be tried for the same by court-martial at any place, whether within or beyond British India, and on conviction to be punished as follows, that is to say:

(*a*) if the offence is one which would be punishable under the law of British India with death or with transportation, or with imprisonment for a term exceeding three years, he shall be liable to suffer any punishment assigned for the offence by the law of British India; and

(*b*) in other cases, he shall be liable to suffer any punishment assigned for the offence by the law of British India or such punishment as might be awarded to him in pursuance of these Articles in respect of an act to the prejudice of good order and military discipline.

Extension of article 171 to certain civil offences.

"*Article 172.*—The Governor General in Council may, by notification, extend the last foregoing article to civil offences or any class of those offences committed by a person subject to these Articles when on active service in British India, and may cancel any such notification.

Certain offences when triable by military law.

"*Article 173.*—Every person subject to these Articles who, whether within or beyond British India, commits or attempts to commit or abets the commission of any of the following offences against any person subject to military law, that is to say, murder, culpable homicide or any offence punishable under any of the sections 323 to 335 (both inclusive) or section 506 of the Indian Penal Code, shall be deemed XLV of 1860.

deemed to be guilty of an offence against military law, and if charged under this article with any such offence shall, subject to the provisions of these Articles, be liable to be tried by court-martial at any place whether within or without British India, and on conviction shall be liable to suffer any punishment assigned for the offence by the said Code.

Jurisdiction over certain offences.

"*Article 174.*—When under any of the foregoing Articles a criminal court and a court-martial have each jurisdiction in respect of an offence, it shall be in the discretion of the prescribed military authority to decide before which court the proceedings shall be instituted, and, if that authority decides that they shall be instituted before a court-martial, to direct that the accused person shall be detained in military custody.

Power of criminal court to require delivery of offender.

"*Article 175.*—(*1*) When a criminal court having jurisdiction is of opinion that proceedings ought to be instituted before itself in respect of any alleged offence, it may, by written notice, require the convening authority or the prescribed military authority at his option either to deliver over the offender to the nearest magistrate to be proceeded against according to law or to postpone proceedings pending a reference to the Governor General in Council.

(*2*) In every such case the said authority shall either deliver over the offender in compliance with the requisition or shall forthwith refer the question as to the court before which the proceedings are to be instituted for the determination of the Governor General in Council, whose order upon such reference shall be final."

Substitution of new articles for articles 176 to 179.

72. For articles 176 to 179 (both inclusive) of the said Articles the following shall be substituted, namely:

"TITLE VI.—PROPERTY OF DECEASED PERSONS AND DESERTERS.

Property of deceased persons.

"*Article 176.*—The following rules are enacted respecting

deserters and lunatics.

respecting the disposal of the property of every person who belongs to a class subject to these Articles who dies, is killed in the field or deserts:—

(*1*) The commanding officer shall secure all the moveable property that is on the spot, and cause an inventory thereof to be made, and draw any pay and allowances due to the deceased or deserter.

(*2*) In the case of a deceased person who has left in a Government Savings Bank (including any Post Office Savings Bank, however named), a deposit not exceeding one thousand rupees, the commanding officer may, if he thinks fit, require the secretary or other proper officer of the bank to pay the deposit to him forthwith notwithstanding anything in any departmental rules; and, after the payment thereof in accordance with such requisition, no person shall have any right in respect of the deposit except as hereinafter provided.

(*3*) In the case of a deceased person whose representative is on the spot and has given security for the payment of the regimental debts (if any) of the deceased, the commanding officer shall deliver over the property and the amount of the deposit (if any) received under clause (*2*) of this article to that representative.

(*4*) In the case of a deceased person whose estate is not dealt with under clause (*3*) of this article, and in the case of any deserter, the commanding officer shall cause the property to be sold by public auction, and shall pay the regimental debts and other debts in camp or quarters (if any), and in the case of a deceased person the expenses of his funeral ceremonies, from the proceeds of the sale and the amount of the deposit (if any) received under clause (*2*) of this article.

(*5*) The surplus, if any, shall in the case of a deceased person be paid to his representative, if any, or

or in the event of no claim to such surplus being established within twelve months after the death, then the same shall be remitted to the prescribed officer.

(*6*) In the case of the sale of the effects of a deserter, the amount remaining in the hands of the commanding officer shall be forthwith remitted to the prescribed officer.

Disposal of certain property without production of probate, etc.

"*Article 177.*—Property deliverable and money payable to the representative of a deceased person under the last foregoing article may, if the total value or amount thereof does not exceed one thousand rupees, and if the prescribed officer thinks fit, be delivered or paid to any person appearing to him to be entitled to receive it or to administer the estate of the deceased, without requiring the production of any probate, letters of administration, certificate or other such conclusive evidence of title; and such delivery or payment shall be a full discharge to those ordering or making the same and to the Secretary of State for India in Council from all further liability in respect of the property or money; but nothing in this article shall affect the rights of any executor or administrator or other representative, or of any creditor, of a deceased person against any person to whom such delivery or payment has been made.

Meaning of desertion in article 176.

"*Article 178.*—A person shall be deemed to have deserted within the meaning of article 176 who has been convicted of desertion, or who has been illegally absent from duty for a period of sixty days and has not subsequently surrendered or been apprehended.

Application of Article 176 to lunatics.

"*Article 179.*—The provisions of the last mentioned article shall, so far as they can be made applicable, apply in the case of a person subject to those Articles becoming insane, such allowance being made for his support as is authorised by the Military Lunatics Act, 1877."

XI of 1877.

73. For

(*Section 73.*)

Substitution of new Part for Part III.

73. For Part III of the said Articles the following shall be substituted, namely :

"PART III.—MISCELLANEOUS.

Prohibition of second trial.

"*Article 180.*—When any person subject to these Articles has been acquitted or convicted of an offence by a court-martial or by a criminal court, or has been summarily dealt with for an offence under article 165 or 166, he shall not be liable to be again tried for the same offence by a court-martial or dealt with summarily in respect of it under either of the said Articles.

Exemption from arrest for debt.

"*Article 181.*— (*1*) No person subject to these Articles shall, so long as he belongs to Her Majesty's Indian Forces, be liable to be arrested for debt under any process issued by, or by the authority of, any civil or revenue court or revenue-officer.

(*2*) The judge of any such court may examine into any complaint made by such person or his superior officer of the arrest of such person contrary to the provisions of this article, and may by warrant under his hand discharge the person, and award reasonable costs to the complainant, who may recover those costs in like manner as he might have recovered costs awarded to him by a decree against the person obtaining the process.

(*3*) For the recovery of such costs no fee whatever shall be payable to the court by the complainant.

Property exempted from attachment.

"*Article 182.*—Neither the arms, clothes, equipment, accoutrements or necessaries of any person subject to these Articles, nor any animal used by him for the discharge of his duty, shall be seized; nor shall the pay and allowances of any such person or any part thereof be attached, by direction of any civil or revenue court or any revenue-officer, in satisfaction of any decree or order enforceable against him.

Application of the last two foregoing

"*Article 183.*—Every person belonging to the Indian Reserve Forces shall, when called out for or engaged

Part III.—For this part substitute t following:—

"*Part III.—Miscellaneous.*

"*Article* 180.—When any person subject to these Articles has been acquitted or convicted of an offence by a court-martial or by a criminal court, or has been summarily dealt with for an offence under article 165 or 166, he shall not be liable to be again tried for the same offence by a court-martial or dealt with summarily in respect of it under either of the said Articles.

Prohibition of second trial.

"*Article* 181.—(1) No person subject to these Articles shall, so long as he belongs to Her Majesty's Indian Forces, be liable to be arrested for debt under any process issued by, or by the authority of, any civil or revenue court or revenue officer.

Exemption from arrest for debt.

(2) The judge of any such court may examine into any complaint made by such person or his superior officer of the arrest of such person contrary to the provisions of this article, and may by warrant under his hand, discharge the person, and award reasonable costs to the complainant, who may recover those costs in like manner as he might have recovered costs awarded to him by a decree against the person obtaining the process.

(3) For the recovery of such costs no fee whatever shall be payable to the court by the complainant.

"*Article* 182.—Neither the arms, clothes, equipment, accoutrements, or necessaries of any person subject to these Articles, nor any animal used by him for the discharge of his duty, shall be seized; nor shall the pay and allowances of any such person or any part thereof be attached, by direction of any civil or revenue court or any revenue-officer, in satisfacton of any decree or order enforceable against him.

Property exempted from attachment.

"*Article* 183.—Every person belonging to the Indian Reserve Forces shall, when called out for or engaged upon or returning from training or service, as an officer or soldier be entitled

Application of the last two foregoing articles to reservists.

privileges accorded by the two last foregoing articles to a person subject to these Articles.

"*Article* 184.—(1) On the presentation to any court by or on behalf of any officer or soldier subject to these Articles of a certificate from the proper military authority, of leave of absence having been granted to or applied for by him for the purpose of prosecuting or defending any suit or other proceeding in such court, the court shall, on the application of such officer or soldier, arrange, so far as may be possible, for the hearing and final disposal of such suit or other proceeding within the period of the leave so granted or applied for.

Priority of hearing by courts of cases in which Native officers and soldiers are concerned.

(2) The certificate from the proper military authority must state the first and last day of the leave or intended leave, and set forth a description of the case with respect to which the leave was granted or applied for.

(3) No fee whatever shall be payable to the court in respect of the presentation of any such certificate or in respect of any application by or on behalf of any such officer or soldier for priority for the hearing of his case.

(4) Where the court is unable to arrange for the hearing and final disposal of the suit or other proceeding within the period of such leave or intended leave as aforesaid, it shall record its reasons for having been unable to do so, and shall cause a copy thereof to be furnished to such officer or soldier on his application, without any payment whatever by him in respect either of the application for such copy or of the copy itself.

(5) If in any case a question arises as to the proper military authority qualified to grant such certificate as aforesaid, such question shall be at once referred by the court to the nearest officer commanding a corps, whose decision shall be final.

"*Article* 185.—(1) Whenever any person subject to these Articles deserts, the commanding officer of the corps, department or

Capture of deserters.

detac[illegible] which he belongs shall give written information of the desertion to such civil, political, or police authorities as, in his opinion, may be able to afford assistance towards the capture of the deserter; and such authorities shall thereupon take steps for the apprehension of the said deserter in like manner as if he were a person for whose capture a warrant had been issued by a magistrate, and shall deliver the deserter, when apprehended, to military custody.

(2) Such authorities shall also, by such means as appear to them best adapted for the purpose, prevent persons reasonably believed to be subject to these Articles from travelling through the areas subject to their jurisdiction, unless on duty, or furnished with a certificate of leave or discharge.

(3) Any police officer may arrest, without warrant, any person reasonably believed to be subject to these Articles, and to be travelling without authority, and shall bring him without delay before the nearest magistrate, or the nearest military commanding officer when no magistrate is readily accessible, to be dealt with according to law.

Apprehension of military offenders.

"*Article* 186.—Whenever any person subject to these Articles, who is accused of any military offence, is within the jurisdiction of any civil, political, or police officer, such officer shall aid in the apprehension and delivery to military custody of such person upon receipt of a written application to that effect signed by his commanding officer.

Presumption as to signatures.

"*Article* 187.—In any proceeding under these Articles, any application, certificate, warrant, reply, or other document purporting to be signed by an officer in the civil or military service of the Government shall, on production, be presumed to have been duly signed by the person and in the character by whom and in which it purports to have been signed, until the contrary is shown.

Portions of the forces under an Army Command.

"*Article* 188.—(1) The Governor-General in Council may direct that for the purposes of these Articles—

(*a*) any portion of Her Majesty's Indian Fo[illegible] belonging to a Command shall [illegible] serving beyond the ordin[illegible] the Command, contin[illegible] authority of the G[illegible] Command; or

(*b*) any portion of those [illegible] a Command shall [illegible] Command and shall [illegible] authority of the General [illegible] Command.

(2) Except as may be directed under clause (1) of this article, any portion of the said forces shall, when serving in a Command, be, for the purposes of these Articles, subject to the authority of the General Officer of that Command.

"*Article* [illegible].—Nothing in these Articles shall be deemed to effect the authority conferred on the Commander-in-Chief in India by any Act of Parliament or by Royal Warrant or Commission.

Saving of authority of Commander-in-Chief in India.

"*Article* 190.—(1) The Governor-General in Council may, by notification, make rules consistent with these Articles to regulate the procedure of courts-martial, and officers, military, civil, or political, having any jurisdiction or authority under these Articles, and for the purpose of carrying these Articles into execution, so far as relates to the investigation, trial, and punishment of offences triable under them.

Power to make rules.

(2) Rules under this article may provide among other matters for the following:—

(*a*) the assembly and procedure of courts of enquiry;

(*b*) the convening and constituting of courts-martial;

(*c*) the adjournment, dissolution, and sittings of courts-martial;

(*d*) the procedure to be observed in trials by courts-martial;

(*e*) the confirmation and revision of the findings and sentences of courts-martial;

(*f*) the carrying into effect sentences of courts-martial.

(*g*) the forms of orders to be made under the provions of these Articles relating to courts-martial, transportation, or imprisonment.

(3) The Governor-General in Council may, by any such rule, confer on any court-martial or officer any power (other than a power to try an accused person or pass a sentence) conferred on a court of original jurisdiction by the Code of Criminal Procedure, 1882.

"*Article* 191.—(1) The Governor-General in Council may, by notification, apply all or any of the provisions of these Articles to any force raised and maintained in India under the authority of the Governor-General in Council, and may cancel or modify any such notification.

Powers to apply Articles to certain forces under the Government of India.

(2) While any of the provisions of these Articles apply to any such force, the Governor-General in Council may, by notification, direct by what authority any jurisdiction, powers, or duties incident to the operation of those provisions shall be exercised or performed in respect to that force."

engaged upon or returning from training or service, as an officer or soldier, be entitled to all the privileges accorded by the two last foregoing articles to a person subject to these Articles. articles to reservists.

"*Article 184.*—(*1*) On the presentation to any court by or on behalf of any officer or soldier subject to these Articles of a certificate from the proper military authority, of leave of absence having been granted to or applied for by him for the purpose of prosecuting or defending any suit or other proceeding in such court, the court shall, on the application of such officer or soldier, arrange, so far as may be possible, for the hearing and final disposal of such suit or other proceeding within the period of the leave so granted or applied for. Priority of hearing by courts of cases in which Native officers and soldiers are concerned.

(*2*). The certificate from the proper military authority must state the first and last day of the leave or intended leave, and set forth a description of the case with respect to which the leave was granted or applied for.

(*3*) No fee whatever shall be payable to the court in respect of the presentation of any such certificate or in respect of any application by or on behalf of any such officer or soldier for priority for the hearing of his case.

(*4*) Where the court is unable to arrange for the hearing and final disposal of the suit or other proceeding within the period of such leave or intended leave as aforesaid, it shall record its reasons for having been unable to do so, and shall cause a copy thereof to be furnished to such officer or soldier on his application, without any payment whatever by him in respect either of the application for such copy or of the copy itself.

(*5*) If in any case a question arises as to the proper military authority qualified to grant such certificate as aforesaid, such question shall be at once referred by the court to the nearest officer commanding a corps, whose decision shall be final.

Article 185.

Capture of deserters.

"*Article 185.*—(*1*) Whenever any person subject to these Articles deserts, the commanding officer of the corps, department or detachment to which he belongs shall give written information of the desertion to such civil, political or police authorities as, in his opinion, may be able to afford assistance towards the capture of the deserter; and such authorities shall thereupon take steps for the apprehension of the said deserter in like manner as if he were a person for whose capture a warrant had been issued by a magistrate, and shall deliver the deserter, when apprehended, to military custody.

(*2*) Such authorities shall also, by such means as appear to them best adapted for the purpose, prevent persons reasonably believed to be subject to these Articles from travelling through the areas subject to their jurisdiction, unless on duty, or furnished with a certificate of leave or discharge.

(*3*) Any police-officer may arrest, without warrant, any person reasonably believed to be subject to these Articles and to be travelling without authority, and shall bring him without delay before the nearest magistrate, or the nearest military commanding officer when no magistrate is readily accessible, to be dealt with according to law.

Apprehension of military offenders.

"*Article 186.*—Whenever any person subject to these Articles, who is accused of any military offence, is within the jurisdiction of any civil, political or police officer, such officer shall aid in the apprehension and delivery to military custody of such person upon receipt of a written application to that effect signed by his commanding officer.

Presumption as to signatures.

"*Article 187.*—In any proceeding under these Articles, any application, certificate, warrant, reply or other document purporting to be signed by an officer in the civil or military service of the Government shall, on production, be presumed to have been duly signed by the person and in the character by whom

and

and in which it purports to have been signed, until the contrary is shown.

Portions of the forces under an Army Command.

"*Article 188.*—(*1*) The Governor General in Council may direct that for the purposes of these Articles—

(*a*) any portion of Her Majesty's Indian Forces belonging to a Command shall, when serving beyond the ordinary limits of the Command, continue subject to the authority of the general officer of the Command; or

(*b*) any portion of those forces not belonging to a Command shall be attached to a Command and shall be subject to the authority of the general officer of the Command.

(*2*) Except as may be directed under clause (*1*) of this article, any portion of the said forces shall, when serving in a Command, be for the purposes of these Articles subject to the authority of the general officer of that Command.

Saving of authority of Commander-in-Chief in India.

"*Article 189.*—Nothing in these Articles shall be deemed to affect the authority conferred on the Commander-in-Chief in India by any Act of Parliament or by Royal Warrant or Commission.

Power to make rules.

"*Article 190.*—(*1*) The Governor General in Council may, by notification, make rules consistent with these Articles to regulate the procedure of courts-martial and officers, military, civil or political, having any jurisdiction or authority under these Articles, and for the purpose of carrying these Articles into execution, so far as relates to the investigation, trial and punishment of offences triable under them.

(*2*) Rules under this article may provide among other matters for the following:

(*a*) the assembly and procedure of courts of enquiry;

(*b*) the

(*b*) the convening and constituting of courts-martial;

(*c*) the adjournment, dissolution and sittings of courts-martial;

(*d*) the procedure to be observed in trials by courts-martial;

(*e*) the confirmation and revision of the findings and sentences of courts-martial;

(*f*) the carrying into effect sentences of courts-martial;

(*g*) the forms of orders to be made under the provisions of these Articles relating to courts-martial, transportation or imprisonment.

(*3*) The Governor General in Council may by any such rule confer on any court-martial or officer any power (other than a power to try an accused person or pass a sentence) conferred on a court of original jurisdiction by the Code of Criminal Procedure, 1882. X of 1882.

Powers to apply Articles to certain forces under the Government of India.

"*Article 191.*—(*1*) The Governor General in Council may, by notification, apply all or any of the provisions of these Articles to any force raised and maintained in India under the authority of the Governor General in Council, and may cancel or modify any such notification.

(*2*) While any of the provisions of these Articles apply to any such force, the Governor General in Council may, by notification, direct by what authority any jurisdiction, powers or duties incident to the operation of those provisions shall be exercised or performed in respect to that force."

Addition of Second Appendix to Articles.

74. After the Appendix to the said Articles the Second Appendix set out in the Schedule to this Act shall be added.

THE SCHEDULE.

THE SCHEDULE.

(See section 74.)

THE SECOND APPENDIX.

(See article 91.)

FORM FOR ASSEMBLY AND PROCEEDINGS OF SUMMARY GENERAL COURT-MARTIAL.

Proceedings.

* At , this day of 18 . *State the place

WHEREAS it appears to me that the persons named in the annexed schedule, and being subject to military law, have committed the offences in the said schedule mentioned, and I, the undersigned, an officer now in command of on active service, am of opinion that it is not practicable, having due regard to the public service, to convene an ordinary Court-Martial to try such offences († or to delay the trial for reference to a superior qualified officer), I hereby convene a Summary General Court-Martial to try the said persons, and to consist of—

A.—Order convening the Court.

† Omit, except where convening officer is not a Commanding Officer and is below rank of Field Officer.

PRESIDENT:

Rank.	Name.	Regiment.
.....	.....	.....

MEMBERS.

Rank.	Name.	Regiment.
.....	.....	.....
.....	.....	.....
.....	.....	.....

I certify that the above Court assembled on the day of and duly tried the persons named in the said schedule, and that the plea, finding, and sentence in the case of each such person were as stated in the third and fourth columns of that schedule.

B.—Certificate of President as to Proceedings.

Signed this day of 18 .

C..... D.....

President of the Court-Martial.

I have

C.—Confirmation.

I have dealt with the findings and sentences in the manner stated in the last column of the above schedule, and, subject to what I have there stated, I hereby confirm the above findings and sentences; and I am of opinion, with reference to the sentences of summary punishment mentioned in the schedule, that imprisonment cannot, with due regard to the public service, be carried into execution (*and I am of opinion that it is *not practicable, having due regard to the public service, to delay the cases for confirmation by any superior qualified authority).

* Omit, except where under rules it is ordinarily the duty of the confirming officer to reserve the case.

Signed this day of 18 .

E .. F ,

Field (or General) Officer in the Force (or Commanding).

D.—Confirmation of reserved sentences.

I have dealt with the reserved findings and sentences in the manner stated in the last column of the schedule, and, subject to what I have there stated, I hereby confirm the said reserved findings and sentences.

Signed this day of . 18 .

G .. H

General (Field) Officer in the Force.

E.—Confirmation of sentence of death or penal servitude.

Subject to what I have stated in the last column of the schedule, I hereby confirm the (finding and) sentence of death in the case of and of transportation in the case of († and in the case of the above sentences of death I am of opinion that by reason of ‡ it is not practicable, having due regard to the public service, to delay the case for confirmation by any qualified officer superior to myself).

† Omit, where confirmed by officer in chief Command.

‡ State, according to the circumstances, the nature of the country, or the great distance, or the operations of the enemy.

Signed this day of 18 .

J ..... K ,

General (Field) Officer in Chief Command of the Forces.

Schedule.

*Date*_____ _____18 . *No.*_____

Name of alleged Offender.*	Offence charged.	Plea.	Finding and, if convicted, sentence.†	How dealt with by confirming officer.
1	2	3	4	5
Ram Bux (Bunniah).	Offence against person of inhabitant of country.	Guilty	Guilty. H. L. imprisonment for——.	Confirmed. I remit—— E.....F.....
262, Sepoy Jhunda Singh, 167th Regiment.	Breaking into house in search of plunder.	Not guilty.	Guilty. Two months' H. L. imprisonment.	Not confirmed. E.....F.....
564, Sowar Hossein Khan, 16th Regiment.	Drunk on post	Not guilty.	Guilty. Death. Recommended to mercy.	Reserved, or confirmed, but commuted to H. L. imprisonment for—— E.....F..... Confirmed, but commuted to—— year's transportation. J.....K.....
Person accompanying force (name unknown), white jacket and trousers, scar on right cheek.	Impeding provost-marshal.	Not guilty.	Not guilty.	
Sepoy in uniform of 67th Regiment (name unknown).	Offence against property of inhabitant of country.	Not guilty.	Guilty. H. L. imprisonment for——	Reserved. E.....F..... Confirmed. G.....H.....
P. Q. *Convening Officer.*		C. D. *President.*		

* If the name of the person charged is unknown, he may be described as unknown, with such addition as will identify him.

† Recommendation to mercy to be inserted in this column.

Government of India Central Printing Office.—No. 58 L. D.—7-11-94—4,500.—J. B.

ACT No. XIII of 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 12th October, 1894.)

An Act to amend certain enactments relating to the Army.

WHEREAS it is expedient to amend certain enactments relating to the Army in manner hereinafter appearing; It is hereby enacted as follows:—

Title and commencement.

1. (*1*) This may be called the Repealing and Amending (Army) Act, 1894; and

(*2*) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, fix in that behalf.

Repeal and amendment of enactments.

2. (*1*) The enactment specified in the first schedule is hereby repealed to the extent mentioned in the third column thereof.

(*2*) The enactments specified in the second schedule are hereby modified to the extent and in the manner mentioned in the third column thereof.

THE FIRST SCHEDULE.

ENACTMENT REPEALED.

Number and year.	Title.	Extent of repeal.
1	2	3
Act of the Governor General in Council.		
XI of 1877 .	Military Lunatics Act, 1877.	In sections 4 and 6 *the words* divisions or. In section 7 *the word* division.

THE

[*Price one anna and six pies.*]

THE SECOND SCHEDULE.

ENACTMENTS AMENDED.

Number and year.	Title or subject.	Amendments.
1	2	3
Act of the Governor General in Council.		
I of 1877 . .	Military Lunatics Act, 1877.	In section 3, *for* Act for punishing Mutiny and Desertion and for the better payment of the Army and their quarters for the time being in force *read* Army Act; *for* military regulations of the Presidency to which he belongs *read* military regulations in force for the time being; *for* one of the Surgeons-General, either of the British Forces or of the Indian Medical Service, according to the Presidency and the service to which the said lunatic belongs *read* the Principal Medical Officer of Her Majesty's Forces in India, the Surgeon-General with the Government of India, the Surgeon-General with the Government of Madras, the Surgeon-General with the Government of Bombay, or the Principal Medical Officer of the "Command" to which the said lunatic belongs; *and for* such Surgeon-General *and* the Surgeon-General *read* such Principal Medical Officer or Surgeon-General. In sections 3, 6 and 7, *for the words* local military regulations, *wherever they occur, read* military regulations.
Regulations of the Madras Code.		
VII of 1808	Power to establish martial law.	In the title, in the first place in which the words occur in the preamble, in section 2 and in section 4, *for* Governor in Council *read* Governor General in Council.

SCHEDULE II—*contd.*

ENACTMENTS AMENDED—*contd.*

Number and year.	Title or subject.	Amendments.
1	2	3
Regulations of the Madras Code—contd.		
VIII of 1817	Sepoy Málguzárs	In the title, *for* on the military establishment of the Presidency of Fort St. George *read* in the Madras Command. In section 9, clause *first*, *for* on the military establishment under the Presidency of Fort St. George *read* in the Madras Command.

Government of India Central Printing Office.—No. 59 L. D.—29-10-94.—4,500.—A. E. deS.

ACT No. XIV OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 12th October, 1894.)

An Act to amend the Burma Municipal Act, 1884.

WHEREAS it is expedient to amend the Burma Municipal Act, 1884; It is hereby enacted as follows:—

XVII of 1884.

Amendment of section 41, Act XVII, 1884.

1. In section 41, sub-section (*1*), division A, clause (*a*), between the words "not exceeding" and the words "five per centum," the words "in the case of the Municipality of Rangoon ten per centum and elsewhere" shall be inserted.

[*Price one anna.*]

Government of India Central Printing Office—No. 60 L. D.—26-10-94.—4000.—A . d S.

ACT No. XV OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 18th October, 1894.*)

An Act to validate certain certificates granted to engineers of steam-ships.

Rom. IV of 1873. VI of 1884.

WHEREAS the Steam-vessel Survey Amendment Act of 1873 was repealed by the Inland Steam-vessels Act, 1884, which came into force in the territories administered by the Governor of Bombay in Council on the first day of December, 1885;

And whereas between the said day and the seventh day of February, 1893, certain certificates styled "Indian Foreign Trade Certificates of Competency" were inadvertently granted in Bombay in pursuance of rules made under the said Steam-vessel Survey Amendment Act of 1873, and without regard to the provisions of the Indian Steam-ships Act, 1884;

VII of 1884.

And whereas it is expedient to validate the said certificates;

It is hereby enacted as follows:

Title and commencement.

1. (*1*) This Act may be called the Engineers' Certificates Validation Act, 1894; and

(*2*) It shall come into force at once.

Validation of "Indian Foreign Trade Certificates of Competency" granted in Bombay to engineers of steam-ships.

2. The certificates described as "Indian Foreign Trade Certificates of Competency," which were granted under the authority of the Governor of Bombay in Council between the first day of December, 1885, and the seventh day of February, 1893 (both inclusive), to certify to the competency of the grantees thereof to act as engineers of steam-ships, shall be deemed to have been granted under the Indian Steam-ships Act, 1884, and shall be recognized as valid for voyages of those classes with reference whereto they were granted: Provided that nothing herein contained shall be deemed to affect such certificates in any other respect.

VII of 1884.

[*Price one anna.*]

Government of India Central Printing Office.—No. 63 L. D.—9-11-94.—4,500.—A E. deS.

ACT No. XVI OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th December, 1894.)

An Act to amend the Indian Tariff Act, 1894.

WHEREAS it is expedient to amend the Indian Tariff Act, 1894; It is hereby enacted as follows:— VIII of 1894.

For Schedules II to V, both inclusive, appended to the said Act, the Schedules appended to this Act shall be substituted.

Substitution of new Schedules for Schedules II to V of Act VIII of 1894.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores,

including also any articles, other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be "ammunition" or "military stores" for the purposes of this Act. XI of 1878.

Names of Articles.	Duty. R	a.
1. Firearms other than pistols, including gas and air guns and rifles, for each	50	0
2. Barrels for the same, whether single or double, for each	30	0
3. Pistols, for each	15	0
4. Barrels for the same, whether single or double, for each	10	0
5. Springs used for firearms, including gas and air guns and rifles, for each	8	0
6. Gunstocks, sights, blocks and rollers, for each	5	0
7. Revolver-breeches, for each cartridge they will carry	2	8
8. Extractors	1	

[*Price seven annas and six pies.*]

Names of Articles.	Duty.
	₹ a.
8. Extractors, nippers, head-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
9. Machines for making, loading, or closing cartridges, for each	10 0
10. Machines for capping cartridges, for each . .	2 8

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely :—

(*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform ;

(*b*) a sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment ;

(*c*) swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge ;

(*d*) swords forming part of the equipment of native commissioned officers of Her Majesty's Army ;

(*e*) swords for presentation as army or volunteer prizes ;

(*f*) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service ;

(*g*) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.

Proviso 1.—No duty in excess of ten per cent *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Names of Articles.	Tariff valuation.	Rate of duty.
	R a.	
11. Gunpowder, common, per lb	0 5	10 per cent.
„ sporting, „	1 0	
12. All other sorts of arms, ammunition, and military stores	*ad valorem.*	

SCHEDULE III.—(Import Tariff)

Liquors, Opium, Salt and Salted Fish.

No.	Names of Articles.	Per	Rate of duty.
			R a.
1	Liquors—		
	Ale, beer and porter	Imperial gallon or six quart bottles.	0 1
	Cider and other fermented liquors		
	Liqueurs	„	6 0
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	*ad valorem*	Five per cent.
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof		

SCHEDULE III.—(IMPORT TARIFF)—*contd.*

LIQUORS, OPIUM, SALT, AND SALTED FISH—*contd.*

No.	Names of Articles.	Per	Rate of duty.
1	LIQUORS—*contd.*		*R a.*
	Spirit when so used in a proportion of twenty per cent and upwards.	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts . . .	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	Imperial gallon or six quart bottles.	2 8
	All other sorts of wines not containing more than 42 per cent of proof spirit.	"	1 0
	Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2	OPIUM, not covered by a Government pass.	ser of 80 tolas .	24 0
3	SALT	Indian maund of 82⅔ avoirdupois weight.	The rate at which excise-duty is for the time being leviable on salt manufactured in the place where the import takes place.

4. SALTED

SCHEDULE III.—(IMPORT TARIFF)—*concld.*

LIQUORS, OPIUM, SALT, AND SALTED FISH—*concld.*

No.	Names of Articles.	Per	Rate of duty.
4	SALTED FISH, wet or dry . .	Indian maund of 82⅔lb avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Animals, living.		*R a.*	
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds . .	...	...	Free.
	Articles of Food and Drink.			
2	COFFEE	cwt.	70 0	Five per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—			
	Almonds without shell . . .	,,	48 0	,,
	,, in the shell . . .	,,	15 8	,,
	Cashew or cajoo kernels . . .	,,	12 0	,,
	Cocoanuts	thousand	35 0	,,
	,, kernel (khopra) . .	cwt.	11. 0	,,
	Currants, European, in cases . .	,,	10 0	,,
	,, ,, in cans . .	,,	22 0	,,
	,, Persian	,,	14 0	,,
	Dates, dry, in bags . . .	,,	5 8	,,
	,, wet ,, ...	,,	4 0	,,
	,, ,, in pots and boxes . .	,,	8 8	,,

Figs

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink—*contd.*		*R.* *a.*	
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—(*contd.*)			
	Figs, Persian, dried	cwt.	8 0	Five per cent.
	Garlic	„	5 0	„
	Hops	...	...	Free.
	Pistachio nuts	cwt.	32 0	Five per cent.
	Prunes, Bussora (álu-Bokhara)	„	20 0	„
	Raisins, black	„	10 0	„
	„ kishmish, Persian Gulf and Red Sea	„	15 0	„
	„ Munakka, Persian Gulf and Red Sea	„	9 0	„
	„ other sorts	...	*ad valorem*	„
	Walnuts	cwt.	10 0	„
	All other sorts of fruits and vegetables	...	*ad valorem*	„
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour	...	...	Free.
*5	MINERAL AND ÆRATED WATERS, and all unfermented and non-alcoholic beverages	...	*ad valorem*	Five per cent.
6	PROVISIONS, OILMAN'S STORES AND GROCERIES—			
	Bacon in canvas and cans, jowls and cheeks	lb	0 14	„
	Beef and Pork	tierce of 3 cwt.	100 0	„
		barrel of 2 cwt.	75 0	
	Biche de mer	cwt.	50 0	„
	Butter	lb	1 0	„
	Cheese	„	0 14	„
	China preserves	box of six jars.	5 8	„
	„ fruit preserves, dry candied	lb	0 5	„
	Coeum	cwt.	5 0	„
	Fish-maws	„	100 0	„
	Flour	barrel or sack of 200lb	20 0	„

Ghi

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation. £ a.	Duty.
	Articles of Food and Drink—*contd.*			
6	PROVISIONS, OILMAN'S STORES, AND GROCERIES—(*contd.*)			
	Ghi	cwt.	40 0	Five per cent.
	Groceries not otherwise described	...	*ad valorem*	,,
	Pork hams	lb	0 14	,,
	Sago	cwt.	8 8	,,
	Shark-fins	,,	40 0	,,
	Singally and sozille	,,	25 0	,,
	Tapioca	,,	3 8	,,
	Vinegar, European, in wood	Imperial gallon.	1 0	,,
	,, Persian	,,	1 8	,,
	,, country	,,	0 6	,,
	All other sorts of provisions, oilman's stores, and groceries	...	*ad valorem*	,,
7	SPICES—			
	Betelnuts—Goa	cwt.	17 0	,,
	,, —in the husk	thousand	2 0	,,
	,, —all other sorts	...	*ad valorem*	,,
	Cardamoms, Ceylon	cwt.	150 0	,,
	Chillies, dry	,,	11 0	,,
	Cloves	,,	20 0	,,
	,, stems and heads	,,	4 0	,,
	,, in seeds, narlivang	,,	8 8	,,
	Ginger, dry	,,	16 0	,,
	Mace	lb	1 8	,,
	Nutmegs	,,	1 0	,,
	,, in shell	,,	0 8	,,
	Pepper, black	cwt.	16 0	,,
	,, long	,,	7 0	,,
	,, white	,,	30 0	,,
	All other sorts of spices	...	*ad valorem*	,,
8.	SUGAR, China, candy	cwt.	20 0	,,
	,, loaf	,,	21 0	,,
	,, crystallised, beet	,,	13 0	,,
	,, ,, and soft, from China	,,	13 0	,,
	,, ,, and soft, from Mauritius	,,	11 0	,,
	,, soft or raw, other than from Mauritius or China	,,	10 0	,,
	,, all other sorts, including saccharine produce of all kinds and confectionery	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			R a.	
	Articles of Food and Drink —*concld.*			
9	TEA, black	lb	0 8	Five per cent.
	„ green	„	0 12	„
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials.			
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	„	0 2	„
	Alkali, country (sajji-khár)	cwt.	1 8	„
	Alum	„	5 0	„
	Arsenic	„	21 8	„
	„ China mansil	„	17 0	„
	Bicarbonate of soda	„	7 0	„
	Copperas, green	„	3 0	„
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions	...	*ad valorem*	„
	Sal ammoniac	cwt.	37 0	„
	Sulphate of copper	„	15 8	„
	Sulphur (brimstone), flour	„	6 0	„
	„ („), roll	„	5 12	„
	„ („), rough	„	4 8	„
	All other sorts of chemical products and preparations, including saltpetre and borax	...	*ad valorem*	„
11	DRUGS, MEDICINES, AND NARCOTICS—			
	Aloes, black	cwt.	14 0	„
	„ Socotra	„	30 0	„
	Aloe-wood	lb	6 0	„
	Asafœtida (hing)	cwt.	65 0	„
	„ coarse (hingra)	„	21 0	„
	Atáry, Persian	„	15 0	„
	Bánslochan (bamboo camphor)	lb	0 4	„
	Brimstone (amalsára)	cwt.	50 0	„
	Calumba or Colombo root	„	7 0	„
	Camphor, Bhimsaini (barás)	lb	70 0	„
	„ refined, cake	„	1 4	„
	„ crude, in powder	„	0 12	„
	Cassia lignea	cwt.	22 0	„
	China root (chobchini), rough	„	8 0	„
	„ „ „ scraped	„	17 8	„

Cubebs

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—*contd.*		*R a.*	
11	DRUGS, MEDICINES, AND NARCOTICS —(*contd.*)			
	Cubebs	cwt.	25 8	Five per cent.
	Galangal, China	„	7 0	„
	Pellitory (akalkára)	„	40 0	„
	Peppermint crystals, from China and Japan	lb	11 8	„
	Quinine and other alkaloids of chinchona	...	...	Free.
	Salep	cwt.	80 0	Five per cent.
	Senna leaves	„	4 0	„
	Storax, liquid (rose melloes)	...	54 0	„
	Tobacco, unmanufactured	...	...	Free.
	„ manufactured	...	*ad valorem*	Five per cent.
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III)	...	„	„
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent	lb	1 7	„
	„ „ „ 50 „	„	1 10	„
	„ „ „ 60 „	„	1 15	„
	„ „ „ 70 „	„	2 2	„
	„ „ „ 80 „	„	2 8	„
	„ „ „ 100 „	„	2 12	„
	„ liquid, 10 per cent	„	0 5	„
	„ „ „ 16 „	„	0 8	„
	„ „ „ 20 „	„	0 10	„
	Aniline „ „ indigo blue	„	0 9	„
	„ „ dry	...	*ad valorem*	„
	Avar bark	cwt.	4 8	„
	Buzgand (gulpista)	„	27 0	„
	Cochineal	lb	1 2	„
	Gallnuts (myrabolams)	cwt.	4 0	„
	„ Persian	„	35 0	„
	Madder or manjit	„	7 0	„
	Orchilla weed	„	5 0	„
	Sappan wood and root	„	5 8	„
	All other sorts of dyeing and tanning materials	...	*ad valorem*	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals.		*R a.*	
18	HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour, except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor General in Council may, by notification in the Gazette of India, exempt, all of which are free . .	...	*ad valorem*	Five per cent.
11	MACHINERY, namely, prime-movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines and other machines in which the prime-mover is not separable from the operative parts . " (and component parts thereof); meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for— (*a*) the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres and any other process intervening between the raw material and the finished product as packed ready for the market;	...	...	Free.

(*b*) the

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		*R a.*	
14	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for—*(contd.)* (*b*) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel, and other metals; (*c*) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine; (*d*) the milling of rice; (*e*) the drying and rolling of tea; (*f*) the pulping of coffee; (*g*) printing presses; (*h*) foundries and workshops of iron and other metals; (*i*) railway workshops; (*j*) the refining of petroleum, and the manufacture of vegetable oils; (*k*) the crushing of bones and bricks; (*l*) the manufacture of lac; (*m*) potteries; (*n*) sawmills; (*o*) mining, navigation, agriculture, and pumping; (*p*) such other manufactures and industries as the Governor General in Council may from time to time specify: Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery [and are, owing to their shape or to other	...		Free.

special

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		₹ a.	
	special quality, not adapted for any other purpose].			
	Note.—Machinery and component parts thereof made of substances other than metal are included in this entry.			
	MACHINERY and component parts thereof not included in the foregoing exemptions.	...	*ad valorem*	Five per cent.
15	METALS, unwrought and wrought, and articles made of metals—			
	Brass, beads, ghungri, China	thousand	0 12	,,
	,, foil or dánkpana, white, 10½ in. × 4½ in.	hundred leaves.	1 4	,,
	,, foil or dánkpana, coloured, 10½ in. × 4½ in.	,,	1 12	,,
	,, old	cwt.	26 0	,,
	,, sheets, flat or in rolls, very thin	,,	100 0	,,
	,, wire	lb	0 7	,,
	,, all other sorts	...	*ad valorem*	,,
	Copper, Australian	cwt.	40 0	,,
	,, bolt	,,	50 0	,,
	,, brazier's and sheets	,,	45 0	,,
	,, China cash	,,	30 0	,,
	,, Japan	,,	39 0	,,
	,, nails and composition nails	,,	50 0	,,
	,, old	,,	33 0	,,
	,, pigs and slabs	,,	38 0	,,
	,, sheathing, plate, and raised bottoms	,,	48 0	,,
	,, tiles, ingots, cakes, and bricks	,,	40 0	,,
	,, China, white copper-ware	lb	1 2	,,
	,, foil or dánkpana, white, 10½ in. × 4½ in.	hundred leaves.	2 6	,,
	,, foil or dánkpana, coloured, 10½ in. × 4½ in.	,,	3 3	,,
	,, wire, including wire of phosphor-bronze	lb	0 9	,,
	,, all other sorts, unmanufactured and manufactured	...	*ad valorem*	,,

Gold

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		£ s.	
15	METALS, unwrought and wrought, and articles made of metals—(*contd.*)			
	Gold bullion and coin . . .	...	...	Free.
	Gold leaf, European . . .	hundred leaves..	3 4	Five per cent.
	Iron, anchors and cables . .	...	*ad valorem*	One per cent.
	„ angle, T, and channel . .	ton	110 0	„
	„ bar, plate, and sheet, Lowmoor	„	310 0	„
	„ beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes . .	...	*ad valorem*	„
	„ flat, square, and bolt, including Scotch . . .	ton	94 0	„
	„ galvanised, sheets and ridging	cwt.	10 0	„
	„ hoop, plate, and sheet, other than Swedish . .	ton	122 0	„
	„ nails, rose, wire, and flat-headed, rivets and washers	cwt.	10 0	„
	„ nails, clasp . . .	„	17 0	„
	„ nails, other sorts, including galvanised . . .	...	*ad valorem*	„
	„ nail-rod	ton	104 0	„
	„ nuts and bolts . . .	...	*ad valorem*	„
	„ old	cwt.	2 8	„
	„ pig	ton	60 0	„
	„ pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	...	*ad valorem*	„
	„ rails, chairs, and fish-plates other than those described in No. 93	...	„	„
	„ rice bowls	set of ten	6 0	„
	„ „ „	set of six	3 0	„
	„ „ „ not in sets . .	...	*ad valorem*	„
	„ rod, round, other than Swedish, under half an inch in diameter . . .	ton	105 0	„
	„ Swedish, flat, square, and bolt	„	142 0	„
	„ „ nail-rod . .	„	142 0	„
	„ „ round rod, under half an inch in diameter.	„	160 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		*R a.*	
16	METALS, unwrought and wrought, and articles made of metals—(*contd.*)			
	Iron tinned plates	...	*ad valorem*	One per cent.
	„ wire, including fencing-wire and wire-rope, but excluding wire-netting	...	„	„
	„ all other sorts, including wire-netting	...	„	Five per cent.
	Lametta	...	„	„
	Lead, ore, galena	cwt.	12 0	„
	„ pig	„	10 0	„
	„ pipes	...	*ad valorem*	„
	„ sheets	cwt.	12 0	„
	„ „ for tea-chests	...	...	Free.
	Orsidue and brass leaves, European	lb	1 0	Five per cent.
	„ „ „ China	„	0 12	„
	Patent or yellow metal, sheathing sheets, and bolts	cwt.	40 0	„
	Patent or yellow metal, sheathing sheets, and bolts, old	„	27 0	„
	Quicksilver	lb	1 8	„
	Shot, bird	cwt.	16 0	„
	Silver bullion or coin, except current coin of the Government of India, which is free	...	*ad valorem*	„
	Steel, Basic, all sorts	ton	100 0	One per cent.
	„ beams, joists, pillars, girders, bridgework, and other descriptions of steel imported exclusively for building purposes	...	*ad valorem*	„
	„ hoops	ton	145 0	„
	„ nuts and bolts and nail-rods	...	*ad valorem*	„
	„ old	...	60 0	„
	„ pipes and tubes	...	*ad valorem*	„
	„ plates and sheets	ton	130 0	„
	„ rails, chairs, and fish-plates other than those described in No. 93	...	*ad valorem*	„
	„ rivets	ton	220 0	„
	„ T-bars	„	105 0	„
	„ wire, excluding wire-netting	„	140 0	„
	„ wire-rope	...	*ad valorem*	„

Steel

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*concld.*		*R a.*	
15	METALS, unwrought and wrought, and articles made of metals—(*concld.*)			
	Steel, all other sorts, including wire-netting	...	*ad valorem*	Five per cent.
	Tin, block	cwt.	72 0	„
	„ foil, China	lb.	0 12	„
	„ other sorts	...	*ad valorem*	„
	Zinc or spelter, nails	cwt.	20 0	„
	„ „ plates and other shapes, soft	„	18 0	„
	„ „ plates and other shapes, hard	„	13 0	„
	„ „ sheet or sheathing	„	19 0	„
	„ „ all other sorts	...	*ad valorem*	„
	All other sorts of metals	...	„	„
	Oils.			
16	OILS—			
	Cajeputi	quart	1 4	„
	Cassia	lb.	2 8	„
	Cocoanut	cwt.	16 0	„
	Earthnut	„	16 0	„
	Grass	lb.	1 12	„
	Jinjili or til	cwt.	16 0	„
	Linseed, European	Imperial gallon	2 0	„
	Otto of sorts	ounce.	15 0	„
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum	Imperial gallon	...	One anna.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Oils—*contd.*		₹ a.	
16	OILS—(*contd.*)			
	Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs-Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	...	*ad valorem*	Five per cent.
	Sandalwood	lb	7 0	"
	Whale (except spermaceti) and fish	cwt.	15 0	"
	Wood	"	25 0	"
	All other sorts of oil, including paraffin wax	...	*ad valorem*	"
	Other Articles, unmanufactured and manufactured.			
17	AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	...	"	"
18	APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see No. 44) and boots and shoes (for which see No. 70) and excluding also uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	...	"	"
19	ART, WORKS OF, except statuary and pictures intended to be put up in a public place, which are free	...	"	"
20	ASBESTOS, AND ARTICLES MADE OF ASBESTOS not otherwise described	...	"	"
21	BAGS, CASKS, BOXES, and other packages, empty, of all kinds	...	"	"

22. BAMBOOS

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		*R a.*	
22	BAMBOOS, common, grass, hay, rushes, straw, and leaves	...	...	Free.
23	BEADS, of all materials except glass, for which see No. 58, and brass, for which see No. 15.			
	Beads, China, Ankdána . .	133⅓ lb	35 0	Five per cent.
	„ „ Dagri . . .	„	30 0	„
	„ „ Gadgadia . .	„	24 0	„
	„ „ Kamrakhi . .	„	32 0	„
	„ „ Lálri . . .	„	44 0	„
	„ „ Naksi . . .	„	38 0	„
	„ „ Pakhaváji . .	„	30 0	„
	„ „ Sulemáni . .	„	34 0	„
	All other sorts	...	*ad valorem*	„
24	BELTING of cotton, leather, or other material, for driving machinery .	...	...	Free.
25	BONE, INCLUDING WHALEBONE, articles made of	...	*ad valorem*	Five per cent.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts .	...	...	Free.
27	BRISTLES AND FIBRE for brushes and brooms	...	...	„
28	BRUSHES AND BROOMS, all sorts .	...	*ad valorem*	Five per cent.
29	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime and other kinds not otherwise described . .	...	„	„
30	CABINET-WARE AND FURNITURE .	...	„	„
31	CANDLES, paraffin	lb	0 6	„
	„ spermaceti . . .	„	0 7	„
	„ wax	„	1 0	„
	„ all other sorts . . .	...	*ad valorem*	„
32	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK—			
	Canes, Malacca	dozen	5 0	„
	Rattans	cwt.	10 0	„
	All other sorts	...	*ad valorem*	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		₹ a.	
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof	...	*ad valorem*	Five per cent.
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles.	...	,,	,,
35	CELLULOID, ARTICLES MADE OF, not otherwise described . . .	...	,,	,,
36	CHALK, common	...	,,	,,
	,, French, knife and plate powder, Bath bricks, emery powder, and whiting	...	,,	,,
37	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, China and porcelain (for which see No. 47)	...	,,	,,
38	CLOCKS, WATCHES, and other time-keepers, and parts thereof . .	...	,,	,,
39	COAL, COKE, AND PATENT FUEL .	...	...	Free.
40	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 42)—			
	Yarn of all kinds . . .	cwt.	9 0	Five per cent.
	All other sorts	...	*ad valorem*	,,
41	CORAL, real	...	,,	,,
42	CORDAGE, ROPE, and Twine made of any vegetable fibre—			
	Coir, cables, tarred . . .	cwt.	17 0	,,
	,, rope	,,	10 0	,,
	Cordage, hemp, European . .	,,	25 0	,,
	,, ,, Manila . .	,,	28 0	,,
	Twine, sail, European . . .	lb	0 9	,,
	All other sorts of cordage, rope, and twine	...	*ad valorem*	,,

43. CORK

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		*R a.*	
43	CORK, AND ARTICLES MADE OF CORK—			
	Bottle-corks	gross	1 8	Five per cent.
	Vial corks	„	0 8	„
	All other sorts	...	*ad valorem*	„
44	COTTON, AND ARTICLES MADE OF COTTON—			
	„ raw	...	...	Free.
	„ twist and yarn—		*R a. p.*	
	Medio, No. 40 . .	lb	0 9 6	Five per cent.
	„ „ 50 . .	„	0 11 0	„
	„ „ 60 . .	„	0 12 6	„
	and so on, one anna and a half being added to the valuation for every count of ten or part of a count of ten above No. 60			
	Mule and water, No. 15 and lower numbers . .	„	0 4 6	„
	above No. 15 to No. 24 .	„	0 5 6	„
	„ „ 24 to „ 32 .	„	0 7 0	„
	„ „ 32 to „ 42 .	„	0 8 0	„
	„ „ 42 to „ 52 .	„	0 9 6	„
	„ „ 52 to „ 60 .	„	0 11 6	„
	„ „ 60 to „ 70 .	„	0 13 6	„
	„ „ 70 to „ 80 .	„	0 15 0	„
	and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.			
	Mule, doubled, No. 15 and lower numbers . .	„	0 5 6	„
	above No. 15 to No. 24 .	„	0 6 6	„
	„ „ 24 to „ 32 .	„	0 8 0	„
	„ „ 32 to „ 42 .	„	0 9 0	„
	„ „ 42 to „ 52 .	„	0 10 6	„
	„ „ 52 to „ 60 .	„	0 12 6	„
	„ „ 60 to „ 70 .	„	0 14 6	„
	„ „ 70 to „ 80 .	„	1 0 0	„
	and so on, one anna being added to the valuation for every count of ten or part			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		£ *a. p.*	
44	COTTON, AND ARTICLES MADE OF COTTON—(*contd.*)			
	„ twist and yarn—*contd.*			
	of a count of ten above No. 80.			
	Orange, red, Turkey red and other colours, all sorts .	...	*ad valorem*	Five per cent.
	White or bleached, doubled, all numbers	lb	0 12 0	„
	„ Sewing thread—			
	White and coloured, on cards containing 100 yards each, and *pro ratâ* above and below	gross	3 0 0	„
	White and coloured, on reels containing 100 yards each and *pro ratâ* above and below	„	5 0 0	„
	White and coloured, in balls and skeins . . .	lb	1 12 0	„
	Note.—Duty on sewing thread to be charged either on the mark or on the actual length at the option of the Collector.			
	„ Piece-goods—			
	Grey, white, and coloured—			
	„ Hosiery, and all other manufactured cotton goods not otherwise described . . .	...	*ad valorem*	„
45	DISINFECTING AND DEODORISING FLUID AND POWDER . . .	...	„	„
46	EARTH, COMMON CLAY AND SAND .	...	...	Free.
47	EARTHENWARE (except earthenware piping, for which see No. 29), china, china clay, porcelain, and imitation or false coral	...	*ad valorem*	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		℞ a.	
48	EGGS, ostrich and other, not mounted.	...	*ad valorem*	Five per cent.
49	EMERY PAPER AND CLOTH, AND SAND-PAPER	...	,,	,,
50	FANS OF ALL KINDS, except common palm-leaf fans, which are free .	...	,,	,,
51	FEATHERS, including bird-skins .	...	,,	,,
52	FIREWORKS, all sorts, including fulminating-powder	...	,,	,,
53	FLAX, AND ARTICLES MADE OF FLAX, including linen-thread . . .	...	,,	,,
54	FLOWERS, ARTIFICIAL, not otherwise described	...	,,	,,
55	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels .	...	,,	,,
56	FUR, AND ARTICLES MADE OF FUR, not otherwise described . . .	...	,,	,,
57	GELATINE	...	,,	,,
58	GLASS, GLASS-WARE, AND FALSE PEARLS—			
	Glass, China, all colours . . .	133⅓ lb	32 0	,,
	,, crown, coloured . . .	100 superficial feet.	15 0	,,
	,, ,, of sizes . . .	,,	6 0	,,
	Pearls, false, bájria . . .	lákh	3 0	,,
	,, ,, boria . . .	thousand	0 10	,,
	,, ,, jauria . . .	lákh	6 0	,,
	,, ,, lolakh . . .	thousand	0 8	,,
	,, ,, nathia . . .	,,	0 3	,,
	,, ,, táchia . . .	,,	0 8	,,
	,, ,, wattanah . . .	lákh	10 0	,,
	All other sorts of glass and manufactures of glass, including false pearls and glass beads . .	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		₹ a.	
59	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	cwt.	70 0	Five per cent.
	Cutch and gambier	,,	20 0	,,
	Gamboge	lb	1 4	,,
	Gum Ammoniac	cwt.	15 0	,,
	,, Arabic	,,	18 0	,,
	,, Bdellium (common gum)	,,	8 0	,,
	,, Benjamin	,,	40 0	,,
	,, Bysabol (coarse myrrh)	,,	16 0	,,
	,, Olibanum or frankincense	,,	11 0	,,
	,, Persian (false)	,,	11 0	,,
	,, Kino	,,	10 0	,,
	Myrrh	,,	33 0	,,
	Rosin	,,	6 0	,,
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and gutta-percha	...	*ad valorem*	,,
60	HAIR of all kinds, and articles made of hair	...	,,	,,
61	HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine, for which see No. 42)	...	,,	,,
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border	each	33 0	,,
	,, buffalo	score	70 0	,,
	,, cow	,,	60 0	,,
	Skins, including parchment and vellum, gold-beaters' skins, and all other descriptions	...	*ad valorem*	,,
63	HORN	...	...	Free.
	,, articles made of, not otherwise described	...	*ad valorem*	Five per cent.

64. INSTRUMENTS

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		*R a.*	
64	INSTRUMENTS, APPARATUS, AND APPLIANCES, and parts thereof—			
	Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for Photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus when imported by or under the orders of a railway company, which are free . . .	...	*ad valorem*	Five per cent.
65	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' grinders . . .	cwt.	350 0	„
	Elephants' tusks (other than hollows, centres and points) each exceeding 20lb in weight, and hollows, centres and points each weighing 10lb and over . .	„	800 0	„
	Elephants' tusks (other than hollows, centres and points) not less than 10lb and not exceeding 20lb each, and hollows, centres and points each weighing less than 10lb	„	680 0	„
	Elephants' tusks, each less than 10lb (other than hollows, centres and points)	„	525 0	„
	Sea-cow or moye teeth, each not less than 4lb	„	200 0	„
	Sea-cow or moye teeth, each not less than 3lb and under 4lb .	„	185 0	„
	Sea cow or moye teeth, each less than 3lb	„	135 0	„
	All other sorts, manufactured and unmanufactured	...	*ad valorem*	„
66	JET, ARTICLES MADE OF . . .	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		₹ a.	
67	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—			
	Silverware, plain . . .	tola	1 0	Five per cent.
	„ embossed or chased other than European	„	1 4	„
	All other sorts, except precious stones and pearls, unset, which are free .	...	*ad valorem*	„
68	JUTE, raw	...	...	Free.
	„ articles made of . . .	...	*ad valorem*	Five per cent.
69	LAC, all sorts, and articles made of lac	...	„	„
70	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery	...	„	„
71	MANURES of all kinds, including animal bones	...	...	Free.
72	MARINE AND NAVAL STORES, not otherwise described . . .	...	*ad valorem*	Five per cent.
73	MATCHES, all sorts	...	„	„
74	MATS AND MATTING—			
	Floor-matting, China and Singapore, of all sorts	hundred	60 0	„
	All others sorts, except coir-matting (for which see No. 40) . .	...	*ad valorem*	„
75	MICA AND TALC, and articles made therefrom	...	„	„
76	MINERALS NOT OTHERWISE DESCRIBED	...	„	„
77	MODELS OF ALL DESCRIPTIONS . .	...	„	„
78	MOULDERS' BLACKING AND SAND .	...	„	„
79	OILCAKE, also bran, fodder, and cattle-food of al. kinds	...	...	Free.
80	OIL-CLOTH AND FLOOR-CLOTH, including linerusta, linoleum, and tarpaulins	...	*ad valorem*	Five per cent.

81. PAINTS,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			₹ a.	
	Other Articles, unmanufactured and manufactured—*contd.*			
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and Compositions for application to leather, wood, and metals—			
	Ochre, other than European, all colours	cwt.	1 8	Five per cent.
	Paints, composition	,,	65 0	,,
	,, patent driers	,,	10 0	,,
	Prussian blue, China	lb	0 8	,,
	,, ,, European	,,	1 0	,,
	Red lead	cwt.	14 0	,,
	Turpentine	Imperial gallon.	2 0	,,
	Verdigris	cwt.	70 0	,,
	Vermilion, Canton	box of 90 bundles.	95 0	,,
	White lead	cwt.	16 0	,,
	White zinc	,,	25 0	,,
	All other sorts, including glue and putty	...	*ad valorem*	,,
82	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing	...	,,	,,
	,, articles made of paper and papier-mâché	...	,,	,,
83	PERFUMERY—			
	Gowla, husked and unhusked	cwt.	35 0	,,
	Kapurkachri (zedoary, China)	,,	9 8	,,
	Patch leaves (patchouli)	,,	9 8	,,
	Rose-flowers, dried	,,	16 0	,,
	Rose-water	Per carboy.	5 0	,,
		Per 100 flasks.	32 0	,,
	All other sorts, except perfumed spirit (for which see Schedule III)	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			₹ a.	
	Other Articles, unmanufactured and manufactured—*contd.*			
84	PIPES and other implements used in the consumption of tobacco and other narcotics	...	*ad valorem*	Five per cent.
85	PITCH, TAR AND DAMMER—			
	Bitumen	...	,,	,,
	Dammer	cwt.	5 8	,,
	Pitch, American and European .	,,	7 0	,,
	,, coal	,,	2 8	,,
	Tar, American and European . .	,,	6 0	,,
	,, coal	,,	3 0	,,
	,, mineral . . .	...	*ad valorem*	,,
86	PLANTS AND BULBS, living, and dried for herbaria	...	...	Free.
87	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described	...	*ad valorem*	Five per cent.
88	PLUMBAGO, and articles made of plumbago	...	,,	,,
89	PRECIOUS STONES AND PEARLS, unset.	...	...	Free.
90	PULP of wood, straw, rags, paper, and other materials	...	...	,,
91	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper .	...	...	,,
92	RAGS	...	...	,,

93. RAILWAY

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			£ a.	
	Other Articles, unmanufactured and manufactured—*contd.*			
93	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weighbridges, engines, tenders, carriages, waggons, trollies, trucks, and component parts thereof; also cranes and water cranes and standards, wire, and other material for fencing, when imported by or under the orders of a railway company: Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein . .	...	...	Free.
94	SEEDS—			
	Castor	cwt.	5 0	Five per cent.
	Cummin	,,	24 0	,,
	,, black	,,	24 0	,,
	Linseed	,,	7 8	,,
	Methi	,,	4 8	,,
	Mustard, rape or sarson . . .	,,	6 0	,,
	Poppy	,,	8 8	,,
	Quince, bihidána	,,	60 0	,,
	Soziré	,,	24 0	,,
	Til or jinjili . . .	,,	7 0	,,
	All other sorts	...	*ad valorem*	,,
95	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos .	hundred	7 0	,,
	,, white, live . . .	,,	8 0	,,
	,, ,, dead . .	,,	4 0	,,
	Cowras	,,	0 10	,,
	Cowries, bazar, common . .	cwt.	3 8	,,
	,, Maldive	,,	8 0	,,
	,, sankhla	,,	70 0	,,
	,, yellow, superior quality .	,,	4 0	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		*R a.*	
95	SHELLS AND COWRIES—*contd.*			
	Mother of-pearl, nacre . . .	cwt.	45 0	Five per cent.
	Nakhla	„	60 0	„
	Tortoise-shell	lb	10 0	„
	„ nakh	„	4 0	„
	All other sorts, including articles made of shell, not otherwise described	...	*ad valorem*	„
96	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats, and barges, imported entire or in sections	...	...	Free.
97	SILK, AND ARTICLES MADE OF SILK—			
	Floss	lb	7 8	Five per cent.
	Piece-goods	...	*ad valorem*	„
	Raw silk—			
	Chaharam, Cochin-China, and yellow Shanghai . . .	lb	4 8	„
	Mathow	„	3 4	„
	Other kinds of China . . .	„	6 8	„
	Waste and Kachra . . .	„	1 4	„
	Panjam	„	2 0	„
	Persian	„	5 0	„
	Siam	„	3 0	„
	Produced from the tasar or other wild worm	„	4 0	„
	Sewing thread, China . . .	„	9 0	„
	All other sorts, including cocoons .	...	*ad valorem*	„
98	SIZING for cotton, paper, or any other material	...	„	„
99	SOAP	...	„	„
100	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals . . .	...	...	Free.
101	SPONGE AND SPONGES . . .	...	*ad valorem*	Five per cent.
102	STARCH	...	„	„

103. STATIONERY

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		*R a.*	
103	STATIONERY, excluding paper (for which see No. 82)	...	*ad valorem*	Five per cent.
104	STONE AND MARBLE, and articles made of stone and marble . . .	...	,,	,,
105	STRAW PLATTING, and articles made of straw, not otherwise described .	...	,,	,,
106	TALLOW AND GREASE, including stearine	cwt.	20 0	,,
107	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs-Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk	...	...	Free.
108	TEXTILE FABRICS not otherwise described	...	*ad valorem*	Five per cent.
109	TOILET REQUISITES not otherwise described	...	,,	,,
110	TOYS, including toy-books, and requisites for all games . . .	...	,,	,,
111	UMBRELLAS, COTTON, under 20 inches	each	0 12	,,
	,, ,, 20 inches and upwards .	,,	1 0	,,
	,, ,, oiled, other than European .	,,	0 12	,,
	,, parasols, and sunshades, all other sorts, including paper kettisals	...	*ad valorem*	,,
112	VULCANITE AND EBONITE, articles made of, not otherwise described .	...	,,	,,
113	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	...	,,	,,

114. WAX,

SCHEDULE IV.—(IMPORT TARIFF)—*concld.*

GENERAL DUTIES—*concld.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*concld.*		₹ a.	
114	WAX, and articles made of wax, excluding candles (for which see No. 31) .	...	*ad valorem*	Five per cent.
115	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described . .	...	„	„
116	WOOL, raw	...	...	Free.
	„ articles made of, including felt	...	*ad valorem*	Five per cent.
117	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule	...	„	„

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
RICE, husked or unhusked, including RICE-FLOUR, but not including RICE-BRAN and RICE-DUST, which are free.	Three annas per Indian maund of 82⅔lb avoirdupois weight.

G. I. C. P. O.—365 L. D.—2-1-95.—5,000.—H. R.

THE COTTON DUTIES ACT, 1894.

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[*Price five annas.*]

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TARIFF VALUES OF YARNS.

Amendments.	Repeal.	Amending Act.
.....	The whole Act is repealed.	India Act No. II of 1896.

An Act to provide for the Imposition and Levy of certain Duties on Cotton Goods.

WHEREAS it is expedient to impose certain duties on cotton goods; It is hereby enacted as follows:—

PRELIMINARY.

Title, extent and commencement.

1. (*1*) This Act may be called the Cotton Duties Act, 1894.

(*2*) It extends to the whole of British India; and

(*3*) It shall come into force at once.

Definitions.

2. In this Act, unless there be something repugnant in the subject or context,—

(*1*) "the Principal Act" means the Sea Customs Act, 1878:

VIII of 1878.

(*2*) "Chief Customs Authority" means, in the Presidency of Fort St. George, and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh, the Board of Revenue; in the Presidency of Bombay outside Sind, the Commissioner of Customs; in Sind, the Commissioner; in the Punjab and Burma, the Financial Commissioner; and elsewhere the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:

(*3*) "Collector"

(*3*) "Collector" means—

(*a*) at Calcutta, Bombay, Madras, Rangoon and Karachi, the Collector of Customs, and

(*b*) in any other place, the Collector or Deputy Commissioner of the District or such other officer as the Local Government may appoint in this behalf, and includes

(*c*) every officer for the time being duly authorised by the Local Government to perform all or any of the duties of a Collector under this Act:

(*4*) "mill" means any building or place where cotton fibre is spun or otherwise converted into yarn, or where yarn is woven or otherwise manufactured, by machinery moved otherwise than by manual labour:

(*5*) "warehouse" means a place licensed for the storage of goods under this Act, and includes every public or private warehouse duly appointed or licensed under section 15 or 16 of the Principal Act, or under section 2 of the Inland Bonded Warehouses Act, 1887; XXI of 1887.

(*6*) "yarn" means yarn wholly or partly composed of cotton fibres; and

(*7*) "customs port," "foreign port," "vessel" and "master" have respectively the meanings defined for them in the Principal Act.

Performance of duties of Customs-officers by subordinate officers.

3. The officers subordinate to a Collector shall, unless the Local Government shall otherwise so direct, for the purposes of this Act perform the duties imposed and exercise the powers conferred upon officers of Customs under the Principal Act.

PART I.

EXCISE.

Application of Sea Customs Act.

Modifications to be made in

4. In the application of the Principal Act or any particular

particular section or sections thereof to this Part the following modifications shall be made therein, namely:— Sea Customs Act as applied to this Part.

(*a*) "the owner of the goods" shall include the managing agent or other principal officer of a mill;

(*b*) for "the bill-of-entry" or "shipping-bill" shall be substituted "the return required by this Act";

(*c*) every reference to a warehouse, or warehousing, shall be construed as referring to a "warehouse" as hereinbefore defined.

Duties.

Imposition of duties on cotton yarns produced in British Indian mills.

5. There shall be levied and collected at every mill in British India, upon all cotton yarns produced in such mill, a duty at the rate for the time being prescribed in the Indian Tariff Act, 1894, for the levy of duty in respect of cotton yarns imported by sea: VIII of 1894.

Provided that no duty shall be levied upon yarns of any count commercially known as number 20 or less:

Provided also that the Governor General in Council may, by notification in the Gazette of India, exempt from duty any yarns of any count or number not exceeding 24.

Explanation.—Yarn is said to be "produced" within the meaning of this Act—

(*a*) in the case of yarn which is reeled and bundled in the mill in which it is spun—when it is so bundled;

(*b*) in the case of yarn which is woven or otherwise manufactured in the mill in which it is spun—when it is passed out of the spinning section of the mill;

(*c*) in any other case—when it is issued out of the premises of the mill.

6. (*1*) The

Power to Governor General in Council to fix tariff values of such yarns.

6. (*1*) The Governor General in Council may from time to time, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of all such yarns as aforesaid or of any particular count or counts thereof, and alter any tariff values for the time being in force.

(*2*) In the absence of any notification under sub-section (*1*), the tariff values shall be those specified in the schedule to this Act.

(*3*) Such tariff value shall, for the purposes of this Act, be deemed to be the "real value" of the yarns to which it applies, but save as aforesaid all yarns shall be assessed under this Act at their real value as defined in section 30 of the Principal Act.

Delivery of monthly returns of yarn produced by mill-owners.

7. (*1*) The owner of every mill shall prepare and deliver, or cause to be prepared and delivered, to the Collector, on or before the fifteenth day of each month, a return of all cotton yarn produced at his mill during the preceding month, whether liable to duty or not; and shall subscribe a declaration of the truth of such statement at the foot of such return.

(*2*) Unless otherwise prescribed by any rules under this Act, every such return shall state for each count or number of yarn the quantity produced during the preceding month under each of the three heads mentioned in the Explanation to section **5**, and in the case of dutiable yarn the real value of such yarn.

(*3*) Every such return shall also contain such further information and be in such form and be subject to such conditions as to verification and otherwise as may be prescribed by any rules under this Act.

(*4*) The first of such returns shall be made on or before the fifteenth day of February, 1895, and shall include all yarn produced since the commencement of this Act.

Assessment of duty and notice requiring payment.

8. (*1*) The Collector shall thereupon assess the duties, if any, payable in respect of the month to which the return relates, and unless the amount thereof

thereof is immediately tendered shall cause a notice, in such form as may be prescribed by any rules under this Act, to be served on the owner requiring him to make payment of the amount assessed within ten days of the date of service of the said notice.

(*2*) A notice under sub-section (*1*) may be served on the owner of a mill by delivering or tendering to him or his agent at his ordinary place of business a copy of the notice, or, if this cannot be conveniently done, by fixing a copy of the notice on one of the outer doors of the mill.

Application of certain sections of of Sea Customs Act to assessment and recovery of duties under this Act.

9. Sections 30 to 34, 37, and 39 to 41, all inclusive, of the Principal Act, shall apply to the assessment and recovery of the duties imposed by this Act:

Provided that the rate of duty and the tariff valuation applicable to any yarn which has not been warehoused as hereinafter provided shall be those in force at the time when the yarn was produced, and not when the return was delivered as provided by the said section 37.

Recovery of unpaid duty.

10. (*1*) If any duty payable under this Act is not paid within the time fixed by any such notice as aforesaid for the payment thereof, the Collector may, in lieu thereof, recover any sum not exceeding double the amount of duty so unpaid, which he shall, in his discretion, think it reasonable to require.

(*2*) All sums recoverable under sub-section (*1*) shall be recovered in the manner provided in Act II of 1886, section 30, sub-sections (*1*), (*2*) and (*3*), with respect to the sums therein referred to.

Warehousing.

Licensing of warehouses for storage of yarn, and fees for same.

11. (*1*) The Chief Customs Authority may from time to time license any room or place as a warehouse for the storage of cotton goods, and for the purposes of this Act every such place shall be deemed to be a warehouse

warehouse and to have been duly licensed under the Principal Act.

(*2*) There shall be payable in respect of every such warehouse such and the like licensing fees and other payments as may for the time being be payable in respect of a private warehouse licensed under the Principal Act:

Provided that the Chief Customs Authority may remit the whole or any part of such fees or other payments in respect of any particular warehouse.

Permission to deposit yarn in warehouses.

12. (*1*) The owner of any mill may apply for leave to deposit in a warehouse any yarn in respect of which duty has become leviable under section 5 and which has not been issued out of the mill.

(*2*) Such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Chief Customs Authority.

Application to yarn so deposited of provisions of Chapter XI of Sea Customs Act.

13. All the provisions of Chapter XI of the Principal Act, so far as the same are applicable to imported goods of a similar description, shall apply to all yarn in respect of which an application has been made under section 12.

Exemption from assessment of yarn so deposited.

14. When any yarn has been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under section 7 for the month in which the yarn was produced, and the said yarn shall be omitted in the assessment and collection of duty.

Inspection.

Power to Collector to inspect mills, and take copies of records and accounts.

15. (*1*) The Collector, or any officer duly appointed by the Local Government in that behalf, shall have free access at all reasonable times during working hours to any mill.

(*2*) Any such officer may at any time, with or without notice to the owner, examine the working records, sale records, and accounts of any mill, and take

take copies of, or extracts from, all or any of the said records or accounts, for the purpose of testing the accuracy of any return, or of informing himself as to any particulars regarding which information is required for the purposes of this Act or any rules thereunder.

Information acquired to be deemed official secrets within meaning of Act XV of 1889.

16. (*1*) All such copies and extracts, and all other information acquired by any such officer on the inspection of any mill or warehouse, shall be regarded as strictly confidential, and shall be deemed to be official secrets.

(*2*) If any such officer shall disclose to any person other than a superior officer any such official secret as aforesaid without the previous consent in writing of the Chief Customs Authority, he shall be guilty of a breach of official trust, and shall, upon conviction thereof, be punishable in the manner provided by section 4 of the Indian Official Secrets Act, 1889.

XV of 1889.

(*3*) The restriction imposed by section 5 of the last-mentioned Act shall not apply to a prosecution for a breach of an official trust under this Act.

Export and Drawback.

Grant of certificate when dutiable yarn is to be exported to foreign port.

17. If any dutiable yarn is exported by sea to any foreign port before the return in respect of it has been delivered to the Collector under section 7, the owner of the mill in which it was produced may apply to the Collector at the port of shipment, who, on being satisfied that such yarn has actually been shipped for export, shall grant him a certificate stating the quantity and particulars of such yarn, and that it has actually been so shipped.

When certificate granted, yarns to be exempt from duty.

18. When any certificate has been granted under section 17, the quantity and particulars of the yarn stated therein shall be specified as so shipped in the return made under section 7 for any month not later than that in which the yarn was shipped, and the said goods

goods shall be deducted in the assessment and collection of duty.

Repayment of duties paid in case of yarns exported to foreign ports.

19. When any yarn upon which duty has been paid under this Act is exported by sea from any customs port to any foreign port, such duty shall, except as otherwise herein provided, be repaid as drawback:

Provided that in every such case the yarn has not been woven into cloth or otherwise altered in character since the payment of duty, and that it is shown to the satisfaction of the Collector at the port of shipment that the duty on the said yarn has been duly paid, and that the export is made within two years from the date of payment of the duty, or within such futher time as the Chief Customs Authority on sufficient cause shown may in any case determine.

Explanation.—Yarn bleached or dyed or converted into sewing thread is not to be deemed to have been altered in character for the purposes of this proviso.

Repayment of duties in case of certain cotton fabrics exported to foreign ports.

20. (*1*) When any cotton fabrics manufactured in a mill in British India and composed in whole or in part of dutiable counts of yarn are exported by sea from any customs port to any foreign port, the exporter may apply to the Customs Collector at the port of shipment for the repayment as drawback of any duty which may have been paid under this Act in respect of such yarn.

(*2*) In every application made under sub-section (*1*) the applicant must state—

(*a*) the quantities and counts of yarns in respect of which drawback is claimed, the mill at which they were produced, and, as nearly as possible, the dates on which they were produced;

(*b*) the mill at which, and, as nearly as possible, the dates on which, the fabric was manufactured.

When such refunds may be granted.

21. The drawback shall be allowed by the Collector if it is shown to his satisfaction—

(*1*) that the said fabric has been manufactured within

within twelve months of the date on which it is shipped for export;

(2) that the yarns in respect of which drawback is applied for have paid duty within the said twelve months.

Power to prohibit repayment of duty in case of exportation to certain ports.

22. The Governor General in Council may, from time to time, by notification in the Gazette of India, prohibit the payment of drawback on the exportation of yarn or cotton fabrics to any specified foreign port.

No repayment of duty to be granted in certain cases.

23. Notwithstanding anything herein contained, no drawback shall be allowed in respect of any yarn or cotton fabrics on which duty has been paid—

(*a*) when the goods are of less value than the amount of drawback claimed, or

(*b*) when the claim is for drawback amounting to less than five rupees in respect of any single shipment.

Application of sections 51 and 52 of Sea Customs Act to claims under this Act.

24. Sections 51 and 52 of the Principal Act shall apply to every claim for drawback under this Act.

Offences and Penalties.

Punishments for offences.

25. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the second column thereof with reference to such offences respectively: —

1. Contravening any rule made under this Act.	Penalty not exceeding five hundred rupees.
2. Concealing or attempting to conceal, or knowingly permitting or procuring to be concealed, any yarn liable to duty under this Act with intent to evade payment of the duty or any part thereof.	Such yarn shall be liable to confiscation, and every person convicted of the offence shall be liable to a penalty not exceeding three times the value of the yarn.
3. Omitting to make any return required by section 7 or refusing to sign or complete the same.	Penalty not exceeding one thousand rupees.

4. Making

4. Making and delivering any such return containing any statement not true to the best of the information and belief of the person making the same.	The penalty provided in the Indian Penal Code, section 199, for making a false statement in a declaration. XLV of 1860.
5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue.	The penalty provided in the Indian Penal Code, section 465, for the commission of forgery.
6. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Act.	Penalty not exceeding five hundred rupees and a further penalty of twenty rupees for every day after the date of the conviction during which the offence is continued.
7. Omitting to make and deliver any return which by any rule under this Act ought to have been made and delivered.	Penalty not exceeding one thousand rupees.
8. Intentionally obstructing any Collector or other officer in the exercise of any powers given under this Act.	Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both.
9. If any yarn in respect of which a certificate has been obtained under section 17, or any goods on the entry of which for export drawback has been paid, are not duly exported or are unshipped or relanded at any customs port, not having been duly relanded or discharged under the provisions of the Principal Act.	Such goods, together with any vessel used in the unshipping or relanding them, shall be liable to confiscation, and the master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable

	liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
10. If any goods are entered for drawback which are of less value than the drawback claimed.	Such goods shall be liable to confiscation.
11. If any yarn is found concealed in any place, box or closed receptacle in any mill and is not duly accounted for to the satisfaction of the Collector.	Such yarn shall be liable to confiscation.
12. If any yarn is found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained.	Such yarn shall be liable to confiscation or to be charged with such increased duty as the Chief Customs Authority may direct.
13. If when any cotton goods are passed by tale or by package any omission or misdescription thereof tending to injure the revenue be discovered.	The person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the Collector or other officer that the variance was accidental.
14. If any Collector or other officer subordinate to a Collector does any act or is guilty of any omission in contravention of this Act or of any rule or order made thereunder; or, with intent to cause	Such Collector or officer shall be liable on conviction to a fine not exceeding five hundred rupees.

	injury or annoyance to any person, vexatiously and unnecessarily makes use of any power conferred upon him under this Act.	
15.	The offences described in the Principal Act, section 167, Schedule, Nos. 41—53, both inclusive, in reference to warehousing of dutiable goods.	The penalties prescribed in the same Schedule in respect of such offences respectively.

Magistrates having jurisdiction.

26. All offences against this Act may be tried summarily by a District or Presidency Magistrate or a Magistrate of the First Class.

Application of section 168 of Sea Customs Act to cases of confiscation under this Act.

27. Section 168 of the Principal Act shall apply to all cases of confiscation of goods under this Act.

Application of certain provisions of same Act to proceedings under this Act.

28. All the provisions of Chapter XVII of the Principal Act, except sections 169, 170, 177, 182, 184, 185, 187, 190, 191 and 193, shall apply to all proceedings under this Act.

Power to Local Government to reverse or modify orders under this Act.

29. The Local Government may, on the application of any person aggrieved by any decision or order passed under this Act, reverse or modify such decision or order.

Miscellaneous.

Power to take samples.

30. (*1*) The Collector or any officer appointed under section 15 may at any time take samples of any yarn or fabric for examination or for ascertaining the count or value thereof, or for any other necessary purpose.

(*2*) Every such sample shall, if practicable, be restored to the owner, or, at his option, sold by the Collector,

Collector, and the proceeds accounted for to the owner.

Records and accounts to be kept by mill-owners.

31. The owner of every mill shall keep such records and books of account as may be prescribed by any rules under this Act.

Provisions of section 198 of Sea Customs Act to apply to proceedings under this Act.

32. The provisions of section 198 of the Principal Act shall apply to all proceedings for anything purporting to have been done in pursuance of this Act.

Power to make rules.

33. (*1*) The Governor General in Council may from time to time make rules under this Act—

(*a*) prescribing the form of any return required by or under this Act and the particulars to be contained therein respectively, and the manner in which the same is to be verified, and all such other conditions in respect thereof as may be necessary;

(*b*) prescribing the form of the notice to be issued by the Collector under section 8;

(*c*) regulating the inspection of mills, and the powers and duties of Collectors and other officers in respect thereof;

(*d*) regulating the provision of warehouses under this Act, and the deposit and discharge of yarn therein and therefrom, and the powers and duties of the Collector in respect thereof;

(*e*) prescribing the records and books of account to be kept by owners of mills under this Act;

(*f*) prescribing arrangements under which the requirements of section 21 shall be deemed to have been sufficiently complied with; and

(*g*) generally for carrying into effect the provisions of this Act.

(*2*) The application of any such rule may be confined to any place or places specified therein.

34. The

Certain provisions of Sea Customs Act to be incorporated in this Part.

34. The provisions of sections 201, 204, 205 and 206 of the Principal Act shall be deemed to be incorporated in this Part.

Application of section 10 of Tariff Act to duties under this Act.

35. The provisions of section 10 of the Indian Tariff Act, 1894, shall apply to duties on cotton goods imposed under this Act. VIII of 1894.

PART II.

INLAND CUSTOMS DUTIES.

Levy of duties on cotton yarns and manufactures passing into British India from foreign territory.

36. (*1*) Duties of customs shall be levied at the rates for the time being prescribed in the Indian Tariff Act, 1894, upon cotton yarn, and upon cotton manufactures of all kinds, passing into British India out of any territory declared, under the power hereinafter in this section conferred, to be foreign territory. VIII of 1894.

(*2*) The Governor General in Council may, by notification in the Gazette of India, declare that any territory situated within or bordering on, but not forming part of, British India shall be deemed, for the purposes of this section, to be foreign territory.

(*3*) The Governor General in Council may, from time to time, by notification in the Gazette of India, prohibit or restrict the bringing of cotton yarns or cotton manufactures into British India from any such foreign territory, or may prescribe the routes by which alone they may be brought.

(*4*) The provisions of section 19A of the Principal Act shall apply to all goods brought or attempted to be brought into British India in contravention of any such notification.

Application of provisions of Sea Customs Act as to drawback to goods taxed under this Part.

37. The provisions of the Principal Act as to drawback on export shall apply to all goods upon which duty has been paid under this Part.

THE SCHEDULE.

THE SCHEDULE.

(*See section 6.*)

TARIFF VALUES OF YARNS (PER POUND).

Description of Yarns.	Tariff Values. Rs. A. P.
Medio, No. 40	0 9 6
„ „ 50	0 11 0
„ „ 60	0 12 6
and so on, one anna and a half being added to the valuation for every count of ten or part of a count of ten above No. 60.	
Mule and water—	
above No. 20 to No. 24	0 5 6
„ „ 24 to „ 32	0 7 0
„ „ 32 to „ 42	0 8 0
„ „ 42 to „ 52	0 9 6
„ „ 52 to „ 60	0 11 6
„ „ 60 to „ 70	0 13 6
„ „ 70 to „ 80	0 15 0
and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.	
Mule, doubled—	
above No. 20 to No. 24	0 6 6
„ „ 24 to „ 32	0 8 0
„ „ 32 to „ 42	0 9 0
„ „ 42 to „ 52	0 10 6
„ „ 52 to „ 60	0 12 6
„ „ 60 to „ 70	0 14 6
„ „ 70 to „ 80	1 0 0
and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.	
White or bleached, doubled, all numbers	0 12 0

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